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MEMORANDUM

ON THE

PROGRESS OF THE MADRAS PRESIDENCY

DURING THE LAST FORTY YEARS

OF

BRITISH ADMINISTRATION.

BY

DEWAN BAHADUR S. SRINIVASA RAGHAVAIYANGAR, B.A.

Inspector-General of Registration, Madras

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
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PREFACE.

In July 1890, Lord Connemara entrusted to me the task of examining whether the economic condition of the Madras Presidency has, on the whole, improved or deteriorated during the last 40 or 50 years of British administration and of writing a memorandum on the subject. I was given to understand that the conclusions arrived at should be based not only on information officially on record but also on the results of independent inquiries. To ascertain whether any and what improvement has taken place in the condition of the masses of the population, it was, of course, necessary that an idea should be formed as to their condition in the past, and, for this purpose, I had to collect and read up a great mass of old reports. This took up a deal of time, and I was able to write only the preliminary portion of this memorandum before the end of 1890. The departure of Lord Connemara to England and pressure of other official work led to the preparation of this memorandum being laid aside for some time, and I was able to resume the work only in the latter half of 1891. Since then I have been more or less engaged on it, but as the work has had to be carried on in addition to my other official duties, it has not been possible to finish it earlier. The interval, however, has been utilized for collecting information on such matters as prices of commodities, wages of labour, &c., in order that it might be used for testing information obtained from official sources. The Government has permitted me to add another section to this memorandum containing suggestions as to certain special measures to be adopted for the amelioration of the agricultural classes in connection with land settlements, agricultural banks, agricultural and industrial education, &c., and to revise the statistics given in the appendices to the memorandum with reference to the results of the last census. This will be done as soon as the results of the census become available, which will be very shortly, and the memorandum will then be issued in a complete form.

2. I have endeavoured to make the statistics given in the memorandum as accurate as possible, but I can scarcely hope that I have fully succeeded. The information given as regards the state of things in former centuries, though derived from sources which are the best available, is admittedly imperfect, but this does not invalidate in any way the general conclusions arrived at.

3. The subject being many-sided, it is, of course, not possible in a first attempt to do more than break ground as regards the various questions dealt with. I have, therefore, printed as appendices to the memorandum such official and other papers as throw light on the questions discussed, for purposes of easy reference in subsequent inquiries. This accounts also for the large quantity of statistical information and the large number of quotations given in the earlier portions of my memorandum. Much of this information is new to the generation that is growing up, though not new to the generation that is passing away.

4. In conclusion, I wish to point out that the subject dealt with is the improvement in the *material* condition of the Presidency, and though there are other points of view from which the question of national well-being has to be considered, improvement in the *material* condition is the foundation on which improvement in other respects should be built up. I venture to think that if the question be impartially considered, there can be no two opinions as to the very great advance made by the country during the last 40 years.

MADRAS,
11*th April* 1892.

S. S.

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MEMORANDUM.

In this memorandum I propose to examine whether the economic condition of the Madras Presidency, and especially of the agricultural classes, has improved or deteriorated during the last 40 years of British administration, and whether, if there has been improvement, it is proceeding on right lines.

Section I.—*The state of the country and the condition of the people in former centuries.*

Scantiness of information as to condition of the people in former centuries.

2. It is generally admitted that the last century, which immediately preceded the establishment of British power in Southern India, was a period of anarchy and of suffering to the masses of the population; but it would be interesting to learn what was the condition of the people in the preceding centuries under native rulers. Information on the subject is, however, exceedingly scanty, the very names of some of the dynasties which bore sway in Southern India having been forgotten[1]; and it is only recently by a laborious study of ancient inscriptions, Indian archæologists have been endeavouring to construct a South Indian history. The results of their researches, so far as they have gone, have been summarized by Mr. R. Sewell, M.C.S., in his "Lists of Antiquities of the Madras Presidency," and I have ventured to extract Mr. Sewell's remarks in an appendix to this memorandum. It will be seen from this, that from the earliest historical times Southern India was divided into a number of small kingdoms, which, like the kingdoms of the Heptarchy, were continually at war with one another; that each dynasty aspired for universal dominion and asserted it as opportunities offered; that the pressure of immigration of tribes from Northern India added to the distracted state of the country caused by internecine wars; and that from the 14th century, when the Muhammadans pushed their arms to Southern India and founded Muhammadan kingdoms in the Northern Deccan, to the beginning of the 19th century, the country seldom enjoyed peace.

Pandya, Chola and Vijianagar dynasties.

3. Among the various dynasties which have successively ruled in Southern India, the times of the Pandiyans in the Madura and Tinnevelly districts, of the Cholas in the Tanjore district and of the Vijianagar kings in the Southern Deccan, live in tradition as a sort of "golden age." That the Pandiyans were a powerful dynasty, and that their country under Budhist at first, and subsequently under Brahminic, influences, attained to a very considerable degree of civilization, and kept up commercial intercourse with the Greeks and Romans, seem certain. They were also great patrons of the Tamil literature, and it was during their time that the famous "sangham" or college of poets was established, and the greatest Tamil poems were composed. The Cholas, who rose to great power in the 11th, 12th and 13th centuries and held sway over nearly the whole of Southern India, were the builders of most of the great temples that exist in such numbers in the Tanjore district, and of the anicut across the Cauvery. They excavated several channels for irrigation, which are known by their names—Virasholanar, Vikramanar, Kirtimanar, Mudikondanar—and established agricultural colonies and Brahmin agraharams for the spread of Aryan civilization. The powerful Vijianagar dynasty stemmed the tide of Muhammadan conquest for two centuries, *i.e.*, 15th and 16th, until it was overwhelmed by a confederation of the Muhammadan sovereigns of the Deccan, and its magnificent capital was sacked and utterly destroyed. All these dynasties rendered important services to South Indian civilization, and, as during their times some of the greatest religious teachers and scholars and dialecticians—Sankaracharya, Ramanujacharya and Vidiaranya—lived and flourished, it is no wonder that the people of Southern India recall the memory of those times with pleasure and pride.

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[1] The Pallava dynasty appears to have been a powerful one and ruled over all the East Coast districts from the Kistna to the Coleroon and to have had its capital at Conjeeveram. Even the name of the dynasty has gone completely out of the memory of the people of the country over whom it ruled.

4. Every dynasty, however, when it attained to supreme power, drew to itself all the wealth of the surrounding provinces and adorned its capital with magnificent buildings, but the conquered provinces were generally oppressed. One of the Pandiyan kings in an inscription boasts, among his other exploits, of having set Tanjore and Uraiyur (the Chola capitals) on fire; demolished the houses, high walls, storied houses and palaces; made the tears of the wives of refractory kings flow like a river; caused the sites of the buildings to be ploughed with asses and sown with cowries; driven the Chola from his dominions into a barren place and taken away his crown of gold and given it to a poet, who sang in praise of him, &c. One of the Chola kings in the same manner, in his turn, humbled the Pandiyans and assumed the title of Madurantaka (death of the Madura city). Allowing for great exaggeration, the language of the inscriptions shows that even the best days of the ancient dynasties were those of wars and violence, that the ambition of every king was to humble the pride of his neighbours and to spoil their territories, and that these exhausting wars must have entailed on the people an immense amount of misery, which, of course, was borne with patience and resignation, as they had no experience of a happier condition. Large portions of the country were also covered with jungle or inhabited by tribes hardly reclaimed from savagery. From a letter of a Jesuit missionary, written in the beginning of the 18th century, it appears that on the Tinnevelly coast, which is now a fully cultivated and densely populated tract, "a large jungle had for some time past been infested by tigers to such a degree that after sunset no inhabitant of any village situated in its neighbourhood dared to move outside his door. Watch was kept in every village at night and large fires were lighted for the purpose of scaring the monsters away. Even in the daytime travelling was not quite safe, and numbers of people had disappeared who had, without doubt, been seized and devoured in lonely places." The country lying on the outskirts of Trichinopoly town appears to have been covered with jungle and infested by robbers in the middle of the 16th century. The same was the case in the Coimbatore district also. Marauders were so numerous that a traveller by night was almost certain to fall into their hands. Wild beasts were so common that one missionary lost thirty of his acquaintances by their ravages within 6 months. Both in the Pandiya and Chola countries large tracts were, and still are, inhabited by Kallers, whom Father Martin, who lived in the 18th century in the vicinity of Kaller country, described as more barbarous than any savages in any part of the globe. His assertion is corroborated by Ward and Connor's survey account, which states that "a horrible custom exists among the females of the Colleries. When a quarrel or dissension arises between them, the insulted woman brings her child to the house of the aggressor and kills it at her door to avenge herself, although her vengeance is attended with the most cruel barbarity. She immediately thereafter proceeds to a neighbouring village with all her goods, &c. In this attempt she is opposed by her neighbours, which gives rise to clamour and outrage. The complaint is then carried to the head Ombalakar, who lays it before the elders of the village and solicits their interference to terminate the quarrel. In the course of this investigation, if the husband finds that sufficient evidence has been brought against his wife that she had given cause for provocation and aggression, then he proceeds unobserved by the assembly to his house and brings one of his children, and in the presence of the witnesses, kills his child at the door of the woman who had first killed her child at his; by this mode of procedure he considers that he has saved himself much trouble and expense, which would otherwise have devolved on him. The circumstance is soon brought to the notice of the tribunal, which proclaims that the offence committed is sufficiently avenged. But should this voluntary retribution of revenge not be executed by the convicted person, the tribunal is prorogued to a limited time—fifteen days generally. Before the expiration of that period one of the children of the convicted person must be killed; at the same time he is to bear all expenses for providing food, &c., for assembly during three days. Such is their inhuman barbarity in avenging outrage, which proves the innate cruelty and the unrestrained barbarity of their manners and morals."

Frequency of wars and backward state of the country.

5. There cannot be the slightest doubt that famines and epidemics were far more frequent and destructive in former centuries than at present. Allusions to

Famines and epidemics very destructive in former times.

terrible famines occur in ancient Hindu writings. The Ramayana mentions a severe and prolonged drought which occurred in Northern India. According to the Orissa legends severe famines occurred between the years 1107 and 1143 A.D. The memory of a terrible 12 years' famine [2] "Dvadasavarsha Panjam" lives in tradition in Southern India. Mr. Duff in his history of the Mahrattas states that "in 1396 the dreadful famine distinguished from all others by the name Durga Devee commenced in Maharashtra. It lasted, according to Hindu legends, for 12 years. At the end of that time the periodical rains returned; but whole districts were entirely depopulated and a very scanty revenue was obtained from the territory between the Godávari and the Kistna for upwards of 30 years afterwards. The hill forts and strong places previously conquered by the Muhammadans had fallen into the hands of Poligars and robbers, and the returning cultivators were driven from their villages." In the works of the Hindu astronomer Varaha Mihira, there are passages tending to show that the connection between sun spots and droughts was known at the time, and this knowledge must have been the result of observations made during long periods of time. The Muhammadan historian Ferishta records two famines as having occurred in the 15th century. He states that, in 1423 A.D., no rain falling, a grievous famine was experienced throughout the Deccan, and multitudes of cattle died on the parched plains for want of water. The king (Ahmed I of the Bahmini dynasty), in consequence, increased the pay of his troops and opened public stores of grain for the use of the poor. The next year also, there being no rain, the people became seditious, complaining that the present reign was unlucky and the conduct of the prince displeasing to God. The king felt this bitterly, repaired to the mosque and prayed to God for rain. Rain came and the people were satisfied and the king was thenceforward surnamed the "saint." In 1474 A.D., there occurred a famine still more terrible. The following account is given of it by Ferishta:—"When the royal standard reached the city of Bijapore, Mahomed Shah (Bahmini dynasty), at the request of Khajwa Mahomed Khan, halted to repose his fatigues, and the minister endeavoured to soothe his grief for the death of his mother. Admiring the situation of Bijapore, the king would willingly have remained there during the rainy season, but so severe a drought prevailed throughout the Deccan that the wells dried up, and the king, contrary to his inclination, moved with his army to Ahmedabad Beder. No rain fell during the next year either, and the towns in consequence became almost depopulated. Many of the inhabitants died of famine and numbers emigrated for food to Malwa, Jajnagger and Guzerat. In Telingana, Maharashtra and throughout the Bahmini, no grain was sown for two years; and, in the third, when the Almighty showered his mercy on the earth, scarcely any farmers remained in the country to cultivate the lands."

In 1570 a great famine appears from the records of the Portuguese Mission to have raged on the Tinnevelly coast. Father Henriques, a Portuguese missionary, established famine relief houses, in some of which 50 persons were daily fed. The records of the Madura Jesuit Mission contain accounts of some famines which occurred in the 17th and 18th centuries. In 1648 there was a famine in the Coimbatore district when a great part of the population died or deserted the country. In 1659 the Muhammadans of Golconda invaded the southern countries. "The cruel devastation of the country round Trichinopoly and in the direction of Vallam led to a local famine, which within a short time compelled the population to emigrate in a body, some to the Marava country and some to the Madura country, and some to Satyamangalam; and then the Muhammadans themselves were reduced to great extremities. Their horses died from want of forage, their camp-followers ran away and thousands of them died of actual starvation. So numerous were their deaths that it was impossible to bury their corpses, which were accordingly left in great heaps in the open fields. The effluvium arising from their decomposition, combined with the ill-health resulting from want of

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[2] The story is as follows:—There was a terrible 12 years' famine in the land, the "nine" planets who rule the destinies of men having decreed that the human race should be destroyed. At the close of the 12th year, the "planets" went on a tour of inspection to see if the work of destruction was complete. All was desolation, but there was one green spot at a distance. They repaired to the place to see what it was. There, a ryot, who was a great astrologer, had, by his art, foreseen that a great famine was coming and had taken precautions against it. In years of abundance he saved the grain (ragi) and built up the walls of his house with this grain mixed with mud and planted prickly-pear round his gardens and fields. When the drought came the man fed his goats with prickly-pear, which flourishes even during times of drought, and boiled the grain scraped from the walls of his house with the milk yielded by the goats and ate the boiled ragi and thus lived; for there was not a drop of water to be had anywhere. When the man saw the "planets," he knew who they were and offered to feed them too. They accepted his hospitality and after a full meal lay down to sleep in crooked and inauspicious positions. When they were fast asleep the ryot put them all in auspicious positions and thus the famine came to an end and the world began once more to prosper.

proper food rapidly engendered a pestilence, which carried off large numbers." The sufferings of the people during the years 1659 to 1662 appear to have been terrible. The privations undergone by the Christians are described by the Jesuit missionaries as having been heart-rending; upwards of 10,000 of them died of want and starvation. Tanjore appears to have suffered even more than Madura, and almost the entire Christian population of that kingdom was driven out of it either by the fear of Muhammadans or by the pangs of hunger. The Hindus also persecuted the Christians for having offended the local deities and brought drought and famine on the land by their impiety, in the same manner as Christians in European countries appear to have persecuted the Jews in the middle ages, whenever famines and plagues occurred.

In 1677 the Madura country was invaded by the Mysoreans. An extraordinary fall of rain on the Western Ghauts inundated the country and swept away the low-lying villages with their entire population. This was followed by famine and pestilence, and it is stated that many of the half-starved wretches, who survived these calamities, took to brigandage and overran the kingdom unchecked. From 1709, for nearly 12 years, the Marava country, Ramnad and Shivaganga, suffered from terrible droughts alternating with floods, and large numbers of the inhabitants emigrated to Tanjore and Madura. The droughts appear to have been entirely due to the capriciousness of the seasons, as irrigation works in the Marava country were in those days in an excellent condition. Father Martin wrote in 1713:[3] "Nowhere have more precautions been taken than in Marava not to let a drop of water escape and to collect all the water formed by the rains in brooks and torrents. Here there is to be seen a pretty large river called Vaigaiyaru. After crossing a part of Madura, it enters Marava, and when its bed is full, which ordinarily happens a whole month every year, it is as large as the Seine. Yet, by means of canals dug by our Indians far away from their tanks, this river is so drained on all sides that it loses itself entirely and does not reach its mouth till it has spent several weeks in filling the reservoirs towards which it is diverted. The most common tanks have banks half a league long; there are others which are a league and more in length. I have seen three more than three leagues in length. One of these tanks furnishes enough water to irrigate fields of more than 60 plantations. As rice (or paddy) must have its stem in water until it has acquired perfect maturity, after the first reaping, when there is still water in the tanks, they manure the lands and commence sowing again, for all times of the year are adapted to the growing of paddy, provided there is no deficiency of water." That prices of agricultural produce were subject to the most violent fluctuations on account of want of outlet for produce in years of abundance is evident from the following extract from the Jesuit missionary's letter:—"It is owing to the abundance of water, which the ryots caused to flow from their tanks into the fields, that they are able to grow a prodigious quantity of rice. When the rain is abundant, the price of rice and other provisions is low. They get eight markals[4] or large measures of unhusked rice for one fanam, which suffice to nourish a man for more than 15 days. But as soon as the rain fails, the dearness is so great that I have seen the price of one of these measures of rice rise to 8 fanams (eighteen sous)." This shows that in years of scarcity the price rose to 64 times of what it was in ordinary times! In 1733, there was a scarcity in the Chingleput district, which is stated to have been caused more by the neglect of irrigation works under the rule of the Nawabs of Arcot than by the failure of the seasons. The price of paddy rose to 40 pagodas per garce, while the ordinary price was 25 pagodas per garce. Twenty years before 1733, it is stated that 25 pagodas per garce would have been reckoned as famine price. In 1780 occurred Hyder's desolating invasion of the Carnatic followed by the grievous famine, the horrors of which were described by Burke in one of his well-known orations. From 1789 to 1792, a terrible famine raged in the Northern Circars. The famine does not appear to have extended to the north of Ganjam, and at Puri the people lived in the midst of plenty. In the Ichápur and Chicacole countries, however, the people died in thousands. The country was plunged in a state of misery and desolation

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[3] These and other quotations from the records of the Madura Jesuit Mission are translations of extracts in French given in Mr. Nelson's Madura Manual. They contain the most authentic information as to the condition of the Madura district in the 17th century and I have therefore given them at length in this memorandum.

[4] Mr. Nelson takes the price quoted as equivalent to 96 lb. for $2\frac{1}{4}d.$ Father Martin says that 8 markals will suffice to nourish a man for more than 15 days. If we take the quantity of rice required by a person at 3 lb. per diem, the quantity required for 15 days would be 45 lb. Even if this reduced quantity were worth $2\frac{1}{4}d.$, the price would have been 480 lb. per rupee or $\frac{1}{12}$th of the price at the present time; in other words the purchasing value of the rupee would have been in the beginning of the 18th century 12 times what it is now.

truly deplorable. Whole tracts were depopulated, and, when the famine came to an end, people were not forthcoming to cultivate the lands. The reports of the Collector of Rajahmundry in the beginning of the century show that many villages in the fertile delta of the Godávari had become depopulated and great difficulty was felt in arranging for the cultivation of lands. Epidemics also were very frequent and destructive. Small-pox was very virulent, so much so that, on the Western Coast, till within recent times, on the first appearance of the epidemic in villages, the villagers used to desert them, leaving the sufferers to shift for themselves as best they could or die. So recently as the beginning of this century a fever of a very malignant type decimated the populations of Madura, Tinnevelly and Coimbatore districts. A committee was appointed by Government to inquire into the causes of the epidemic, and it reported that the primary cause was the highly insalubrious condition of the atmosphere resulting from the continued and extraordinary deviations from the regular course of the seasons and the miasmata arising from the marshy grounds and from the thick jungles on the hill sides and from salt marshes on the sea coast. The committee added that there were not wanting also predisposing causes in the debilitated condition of the population owing to insufficient diet, exposure to cold and damp, and fear and anxiety. The wretched ryots were only too well prepared to imbibe the poison by their poor condition and careless habits of life, and this was conclusively shown by the fact that, on one occasion, while the ryots were dying by thousands, soldiers, convicts and others scarcely suffered at all.

The land tax collected by Native sovereigns heavy and oppressive.

6. There is also ample evidence to show that the land tax taken, not only by the Muhammadan but also by the Hindu sovereigns, was fully one-half the gross produce. Menu's proportion of one-sixth (which in the case of unirrigated lands must have operated as a heavy tax on industry and not on rent, for rent, owing to the abundance of cultivable lands and the sparseness of population, could not have come into existence) must, if it ever was observed in practice, have for several centuries been exceeded, and half the gross produce come to be recognized as the legal rate. Dr. Burnell, in his South Indian Palæography, has stated "that the land tax (for such it originally was in South India, not *rent*) should amount to half the produce, has long been quoted as an instance of rapacity of Muhammadan and English Governments, from the illustrious B. Neiburh's early letters down to modern public discussions, by people ignorant of Indian history. But it has nothing to do with either. The inscriptions at Tanjore show that the indigenous Chola kings of the 11th century took about half the produce, and F. W. Ellis long ago asserted, on other grounds, that the tax was always more than the sixth or fourth permitted by the Sanskrit lawyers. A consideration of royal grants would also conclusively show (as Sanskrit lawyers asserted) that the Government never had any right to the land." In the Northern Circars also the native dynasties, long before the Muhammadan conquest, appear to have taken half the gross produce as the land tax, and this rule was in force in several zemindaries and principalities which had never or only for a short time been under Muhammadan domination—the Ramnad zemindari for instance. The only instance in which the rule laid down by the Shastras was adopted in rating lands for the revenue was in South Canara, and in this case the Shastraic rule was resorted to with a view to enhance the land tax which had till then been levied. In South Canara, cultivation has to be carried on under more difficult conditions than elsewhere. The country is extremely rocky and uneven, and, owing to excessive rainfall, cattle are scarce and cannot be employed at all seasons of the year. The ground has to be levelled at great expense to make it fit for cultivation, and this operation has to be continually repeated, as, owing to heavy rainfall and mountain torrents, the land is constantly cut up into deep gullies. Reclamation of land could, under these circumstances, have been possible only if the land tax had been extremely moderate, and accordingly the original land tax appears to have been fixed at $\frac{1}{6}$th of the gross produce till about A.D. 1252, when the country was conquered by a Pandiyan prince. He ruled that the $\frac{1}{6}$th share should be delivered in rice and not in unhusked paddy, and thus increased the tax by about 10 per cent. When the country became a dependency of Vijianagar, the king Hari Har Roy fixed the land-tax at $\frac{1}{4}$th of gross produce, *i.e.*, $\frac{1}{6}$th the king's share proper, and $\frac{1}{12}$th the share allotted by the Shastras for the support of temples and Brahmins, thus enhancing the tax by 50 per cent. From information extracted by Dr. Buchanan from certain old accounts in the possession of a shanbogue at Gokurna and given in his "Journey

through Mysore, Malabar and Canara in 1800," it appears, however, that in certain parts of North Canara, according to a valuation of Krishna Raya, the king of Vijianagar, while the tax on rice lands was $\frac{1}{4}$th of the gross produce, that on cocoanut plantations was quite half the gross produce.

The character of the revenue administration under the Vijianagar sovereigns.

7. The following extracts from the records of the Madura Jesuit Mission give the particulars connected with the land revenue administration of the Madura country under the rule of the viceroys of the Vijianagar kings in the 17th century:—"The King or Grand Nayakar of Madura has but a few domains which depend immediately on him, that is to say, which form his property (for, in this country, the great are sole proprietors, and the people are only tenants or farmers); all the other lands are the domains of a multitude of petty princes, or tributary lords; these latter have each in his own domains the full administration of the police and of justice, if justice there is at all; they levy contributions which comprise at least the half of the produce of the lands; of this they make three parts, the first of which is reserved as tribute to the Grand Nayakar; the second is employed in supporting troops, which the lord is bound to furnish him with in case of war; the third belongs to the lord. The Grand Nayakars of Madura, like those of Tanjore and Gingee, are themselves tributaries of Vijianagar, to whom they pay, or ought to pay, each one an annual tribute of from 6 to 10 millions of francs. But they are not punctual in this payment; often they delay, and even sometimes refuse insolently; then Vijianagar arrives or sends one of his generals at the head of a hundred thousand men to enforce payment of all arrears, with interest, and in such cases, which are frequent, it is the poor people who are to expiate the fault of their princes; the whole country is devastated and the population is either pillaged or massacred." The revenue administration of the Mahratta chief, Ekoji, a half-brother of Sivaji, in Tanjore, appears from a letter of a Jesuit missionary in 1683 to have been, if possible, even more oppressive. The missionary states: "Tanjore is in the possession of Ekoji with the exception of a few provinces which have been seized by the Marava. Here is a short sketch of the administration of this country. Ekoji appropriates four-fifths of the produce. This is not all. Instead of accepting these four-fifths in kind, he insists that they should be paid in money; and as he takes care to fix the price himself much beyond that which the proprietor can realize, the result is that the sale of the entire produce does not suffice to pay the entire contribution. The cultivators then remain under the weight of a heavy debt; and often they are obliged to prove their inability to pay by submitting to the most barbarous tortures. It would be difficult for you to conceive such an oppression, and yet I must add that this tyranny is more frightful and revolting in the kingdom of Gingee. For the rest this is all I can say, for I cannot find words to express all that is horrible in it."

Even the rule of Tirumal Naick, who may be fitly called the "magnificent," was oppressive. Tirumal Naick was partial to Christianity and treated the Jesuit missionaries with marked kindness; and he was even suspected of having embraced Christianity secretly. And yet this is the account given by Father Proenza in a letter, dated Trichinopoly 1659: "Tirumal Nayakkan was not spared to enjoy the victory; he was called upon to render an account to God of the evils which his treacherous policy had drawn on his people and on the neighbouring kingdoms. He died at the age of 75 years after a reign of 30 years. We cannot but acknowledge that he possessed great qualities; but he tarnished their glory towards the end of his life by vices and follies which nothing could justify. His reign was illustrious by works of truly royal magnificence, among them being the pagoda of Madura, and, above all, the royal palace, whose colossal proportions and gigantic strength recall to memory the ancient monuments of Thebes. He loved and protected the Christian religion, the excellence of which he recognized, but never had the courage to accept the consequence of this conviction. The greatest obstacle to his conversion arose from his two hundred wives, the most distinguished of whom were burnt over his funeral pile according to the barbarous custom of these nations." The Government of Coimbatore under the Naiks[5] of Satyamangalam appears to have been no better.

[5] *Vide* Coimbatore District Manual, pp. 89 and 90. There were also some kings and queens whose names are revered to this day. The wisdom of Kistna Deva Raya in council and his prowess in war form the theme of many a legend in the Telugu country. Of Queen Rudramma, of the Warangal dynasty, who governed the kingdom as regent during the minority of her grandson (A.D. 1257-1295), Marco Polo writes as follows:—"This kingdom was under the rule of a king, and since his death forty years ago it has been under his queen, a lady of much distinction, who for the great love she bore him never would marry another husband, and I can assure you that during all that space of 40 years

The enormous revenue of former rulers.

8. The above long extracts show not only what the real character of the administration of the Nayak dynasty, who adorned their capitals with such magnificent buildings, was, but also the enormous revenue which former Hindu rulers derived from land. According to the statements contained in the letters of the Jesuit missionaries, the three viceroyalties of Madura, Tanjore and Gingee were each bound to pay a tribute, varying between 6 and 10 millions of francs or between £240,000 and £400,000 sterling to the Vijianagar sovereign, and if the Madura province, which was the most extensive of the three, paid the higher sum, it is clear that the revenue taken from the ryots of that province must have been at least three times that sum or £1,200,000. In fact, most of the lands comprised within the Madura province were in the hands of Poligars, who, it is stated, paid only one-third of the revenue of their polliems, and out of this one-third, the viceroys had to pay the tribute after defraying their own expenses. The Madura province comprised the present districts, Madura, Tinnevelly, Trichinopoly and a portion of the Salem district. The land revenue of these districts aggregates now 87½ lakhs of rupees only, and when it is remembered that in the 16th and 17th centuries much of the country now under cultivation was covered with jungle and that the purchasing power of the precious metals was several times higher than it is at present, an idea may be formed of the large share of the gross produce which the Government of those days appropriated as revenue. It seems probable, as, indeed, the records of the Jesuit Mission state, that the tribute was seldom regularly paid, but was exacted by the Vijianagar king by force of arms whenever he was able to do so, but the large amount of tribute fixed shows that practically the only limit to the exactions which could be made from the ryots was their ability to pay. The amount of revenue taken by the sovereigns of Madura and Tanjore countries would be hardly credible, were it not for the fact that there is ample evidence to show that in other parts of the peninsula the revenue taken by other sovereigns was equally great, if not greater. In Orissa, it appears that in the 12th century the Gangetic dynasty had a land revenue of about £450,000, or a little less than three times the revenue derived by the British Government from the same province, while the purchasing power of the rupee was then 8 times of what it is now.[6] The land revenue of the whole of British India is 23 millions of tens of rupees. In the time of the Emperor Akbar, the land revenue of the territories subject to his rule, which did not extend south of the Vindhya mountains, was 16½ millions in 1594 and 17½ millions in 1605. In Jehangir's time the land tax continued at 17½ millions. In the earlier years of Aurangzebe's reign (1655) the land revenue was 24 millions. It rose to 34½ millions in 1670 and to 38¾ millions in 1697. In the last year of Aurangzebe's reign (1707) the revenue fell to 30 millions. It is stated that in the official statement of the revenues of the empire presented to the Afgan invader, Ahmed Shah Abdali,[7] when he entered Delhi in 1761, the land revenue of the empire was entered as 34½ millions. The significance of the above figures will be rightly estimated when it is remembered that between the years 1593 and 1605 the

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she had administered her realm as well as her husband did, or better, and as she was a lover of justice, of equity and of peace, she was more beloved by those of her kingdom than ever was lady or lord of theirs before." Of Queen Regent Mangammal (A.D. 1689-1704) Bishop Caldwell in his History of Tinnevelly states:—"She eschewed wars and cultivated the arts of peace, and all through Tinnevelly, as well as in Madura and the adjacent districts, she achieved a reputation which survives to the present day as the greatest maker of roads, planter of avenues, digger of wells and builder of choultries the royal houses of Madura ever produced. It has become customary to attribute to her every avenue found anywhere in the country. I have found, for instance, that all the avenues in the neighbourhood of Courtallum are attributed to Mangammal. Having done so much, she is supposed to have done all."

[6] I have given in the Appendix extracts from Hunter's Orissa as regards the revenue derived by the Gangetic kings in the 12th century and the purchasing power of silver in those days.

[7] The revenues of the Moghul emperors appear to have been carefully investigated by Mr. Edward Thomas in his book, entitled "The Revenue Resources of the Moghul Empire." The particulars available as regards the revenue of the several provinces during the time of the Moghuls have been extracted from the article on "India" in Hunter's Gazetteer and printed in the Appendix. The figures quoted, appear indeed fabulous. Take, for instance, the land revenue of Orissa—£450,000—which, allowing for the depreciation in the value of the precious metals, would at the present day be equivalent to £3,600,000. The present area of cultivation in Orissa is 2½ millions of acres. If the whole area had been under cultivation in the 12th century, the land tax per acre would be £1-9-0; if only half, which is more likely, it would bo £2-18-0. The tax would represent a much larger proportion of the gross produce than one-half. This seems likely; in the beginning of the present century the tax represented nearly ⅘ths of the gross produce, and the cultivators were left only the barest means of subsistence and often not even that, a portion of the so-called land tax being met out of the earnings from dairy produce and domestic industries, such as weaving. Much of the revenue consisted of payments in kind, and the Government sold the grain at monopoly rates. The revenue shown in the accounts also were, to a great extent nominal and much of it probably remained unrealized, because it was impossible to realize it. The fact, however, of the demand being fixed so high as to absorb nearly the whole of the gross produce shows that the Government took all that it could. Even the principle laid down by the Emperor Akbar, who was immeasurably in advance of his time, for regulating land assessment will not, according to modern standards, be accepted as liberal. He said:—"There shall be left for every man who cultivates his lands as much as he requires for his own support till the next crop be reaped, and that of his family and for seed. This much shall be left to him; what remains is the land tax and shall go to the public treasury."

price of wheat averaged between 186 to 224 lbs. per rupee and barley 275½ lbs. per rupee, *i.e.*, the price of wheat and barley in the end of the 16th century was between one-sixth and one-seventh of what it is at present.

The devices resorted to with a view to increase revenue.

9. The Hindu Shastras consigned the king, who exacted more than one-sixth or one-fourth of the produce, to infamy in this world and the torments of hell in the next, but the Muhammadan law had no such scruples. The Hedaia states: "*The learned in the law* allege that the utmost extent of tribute is one-half of the actual product, nor is it allowable to exact more; but the taking of a half is no more than strict justice and is not tyrannical, because, as it is lawful to take the whole of the person and property of infidels and distribute them among the Mussalmans, it follows that taking half their incomes is lawful *a fortiori*." The hint given as to the lawfulness of taking the whole of the property of the infidels is of course not likely to be lost on the ever necessitous Muhammadan sovereigns. The Emperor Akbar abolished many vexatious taxes and fixed the land tax at about one-third of the gross produce, but his successors re-imposed all the abolished taxes. The devices resorted to for enhancing taxation were innumerable. In the provinces of Agra and Delhi the money assessment had been fixed by Todar Mull at so much per beigah of 3,600 square ells (each ell between 38½ to 41 inches) or nearly an acre; the tax was enhanced by the simple expedient [8] of reducing the *beigah* to one-third of its original dimensions.

Temples, palaces, &c., erected by means of forced labour.

10. It is the enormous revenue which former rulers derived from land, coupled with unlimited command of forced labour, that enabled them to execute the stupendous works, whether palaces, temples, anicuts or tanks, which strike us with astonishment. The celebrated temple at Tanjore built by the Cholas in the 11th century is stated to have taken 12 years to complete. The architect, who designed the building and supervised its execution, was one Soma Varman of Conjeeveram. A village, called Sárapallam (literally the hollow at the base of the scaffolding), 4 miles from Tanjore, is believed to be the place where the scaffolding, over which the block of granite, estimated to weigh 80 tons, was carried to the top of the tower, 200 feet high, rested. After visiting the Sun temple at Kunarak in Orissa, Abul Fazl, the famous minister of Akbar, is stated to have written as follows: "Near to Jagganath is the temple of the Sun, in the erection of which was expended the whole revenue of Orissa for 12 years. No one can behold this immense building without being struck with amazement." Dr. Hunter, in his "Orissa," mentions that the eastern entrance of the temple was till lately surmounted by a chlorite slab elaborately carved, and that its beauty tempted some English antiquarians to attempt to remove it to the Museum at Calcutta. A grant of public money was obtained for the purpose, but it sufficed only to drag the massive block a couple of 100 yards, where it now lies quite apart from the temple and as far as ever from the shore. Dr. Hunter states that the builders of the 12th century had excavated it in the quarries of the hill states and carried it by a land

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[8] *Vide* Grant's Political Survey of the Northern Circars. Appendix to the "Fifth Report" of the Parliamentary Committee on Indian affairs published by Higginbotham, page 233. Colonel Wilks in his History of Mysore mentions 20 additional taxes imposed by Chick Deo Raj, the able ruler of Mysore in (1672-1704). Four of the taxes may be mentioned here as the reasons given in justification of them are very characteristic:—

(1) *Hul Hanna*, a tax upon straw, produced on land which had already paid kandaya or the regular land tax, on the pretence that a share of the straw as well as of the grain belonged to Government.

(2) *Deo Rai Wutta* is literally loss or difference of exchange on defective coins. Deo Raj exacted this tax as a reimbursement. This was soon after permanently added to the ryot's payments. It averaged 2 per cent. of the regular assessment.

(3) *Beargee.*—A potail, for example, farmed his village or engaged for the payment of a fixed sum to Government. When his actual receipts fell short of the amount, he compelled or induced the ryots to make good the loss by a proportional contribution. This contribution was called Beargee, and the largest amount that was ever contributed was collected under that name in addition to the kandaya of each ryot.

(4) *Yeare Sunca.*—Sunca is properly a duty on transit of goods or grain. *Yeare* is a plough. The ryot instead of carrying grain to where a transit duty is payable often sold it or consumed it in his own village. A tax of one to two gold fanams on each plough was imposed as an equivalent for the transit duty that would have been payable on the produce if it had been carried outside the village. This was called *Yeare Sunca*.

There is of course something to be said for these artifices resorted to with a view to enhance taxation. Where law is professedly based on customary usages and there is no direct legislation, if the revenue levied at customary rates becomes, owing to the fall in the value of the precious metals or otherwise, inadequate, the only way in which custom could be circumvented and a re-adjustment of taxation brought about would be the adoption of legal fictions of some sort or other.

For a list (a long one) of taxes levied by Native sovereigns in former centuries see appendix to this memorandum. A grant in reign of Rajarajadeva Chola, A.D. 1373, mentions revenue in paddy, tolls, small tax for the village police, including three handfuls of paddy, the money from water and land, the tax on looms, the tax on shops, the tax on goldsmiths, the tax on Ajivakas (Jains), the tax on oilmills, the money from the sale of fish in tanks, the money from documents, &c.

journey across swamps and over unbridged rivers for a distance of 80 miles. It is evident that, to make this possible, human life and labour must have been quite as cheap in the 12th century as in the time of the Pharoahs when the Great Pyramid [9] was built. Impressment of labour for public works was till recently resorted to even under British rule, and there cannot be the slightest doubt that in previous centuries all public works were carried out by this means. Hyder, when he invaded the Carnatic, seized many artisans and carried them away to his own territories to work there. Colonel Wilks, in his history of Mysore, gives an account of the frightful oppressions caused by the impressment of labour by Tippu for carrying out the fortifications of Seringapatam, where 20,000 labourers were kept employed for years.

Tavernier's account of the state of the country and the condition of the people.

11. In Tavernier's account of his travels we have a bird's eye view of the state of India during the reigns of Shah Jehan and Aurangzebe, when the Moghul empire was at the height of its power and glory. Tavernier was a French goldsmith, who for purposes of trade made five voyages between 1631—1668 to India, and resided several months and even years there on each occasion. He visited almost all parts of India. Masulipatam was in his time a great port and had the best anchorage on the Bay of Bengal. It was the only place from which vessels sailed for Pegu, Siam, Arakan, Bengal, Cochin China, Mecca, Hormuz, Madagascar, Sumatra and the Manillas. Wheeled carriages could not travel between Golgonda and Masulipatam. It was with great difficulty that Tavernier was able to take a small cart to Golgonda, and he was obliged to take it to pieces in several places and carry them. There were no wagons in the country between Golgonda and Cape Comorin. Either oxen or pack horses were used for the conveyance of merchandize. But in default of chariots, says Tavernier, "you have the convenience of much larger palanquins than in the rest of India; for one is carried much more easily, more quickly and at less cost." Palanquin bearers were paid Rs. 5 each per mensem, and if the journey was long and likely to occupy more than 60 days, they were paid at the rate of Rs. 6. The most powerful of the sovereigns south of the Ganges was the Rajah of Vellore (Vijianagar dynasty), whose authority extended to Cape Comorin, but in his country there was no trade. Shah Jehan reigned for 40 years, less as a king over his subjects than as a father over his children. His dominions were well cultivated, but there were no roads or bridges. The journey from Surat to Agra occupied from thirty-five to forty days, and one had to pay between 40 and 45 rupees for carriage for the whole journey. Burhanpore was a much ruined town, where, however, an enormous quantity of very transparent muslins were made and exported to Persia, Turkey, Muskovie, Poland, Arabia, Grand Cairo and other places. There was abundance of cotton in the neighbourhood of Burhanpore. In Sironj there were a great many merchants and artisans, and that was the reason why it contained some houses of stone and brick. There was a large trade in colored calicoes called *chites* which were sent to Persia and Turkey. There was also made in this place a description of muslin "so fine that when it is on the person you see the skin as though it were uncovered." The merchants, however, were not allowed to export it, and the Governor sent it all for the use of the Great Moghul's seraglio and of the principal courtiers. Ahmedabad was a large town with considerable trade in silken stuffs, gold and silver tapestries, saltpetre, sugar, indigo, &c. At Benares, cottons, silken stuffs, and other merchandize were sold. The manufacturers, before exposing anything for sale, had to go to the person who had the Government contract to get the king's stamp impressed on the pieces of calico or silk manufactured, in default of which they were fined and flogged. Patna was one of the largest towns in India. The houses, however, were not better than in the majority of other towns and were nearly all roofed with thatch or bamboo. In Dacca the houses were miserable huts made of bamboo and mud. Sales were conditional on payments being made in coins coined during the current year. Foreign coins brought into the country had to be taken to the king's mint and there recoined, the expenses and seigniorage both in Persia and India amounting to ten per cent. These regulations were, however, generally

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[9] "Senefru reigned 19 years, and his successor Khufu was the Cheops of the Greek lists, the builder of the Great Pyramid at Gizeh. How he lived we know but dimly, and the traditions preserved are not favorable, but he resolved to be buried grandly. Human labour was abundant and cheap, for it was supplied by slaves and captives and by the wretched peasantry, whose condition was little better. The huge masses of stone required for the building of the pyramidal tomb were dragged from the quarries by thousands of men harnessed by ropes to the rudely constructed cars and goaded by the whips of the task-masters. If they fainted and fell, they were left to die by the way-side and other conscripts took their places."—*Henry N. Inman.*

evaded. In places where there were no money-changers, people would not take silver coins without putting them in the fire to test whether the silver was good. Bitter almonds and cowries were used as small change. Almonds were brought from Persia, and these were so bitter that there was no danger of children eating them. Thirty-five or forty almonds went to the *paisa* which was $\frac{1}{48}$ of a rupee. Of cowries, from 80 to 50 were exchangeable for a *paisa*, according to the distance of the place from the coast. "In India," says Tavernier, "a village must be very small if it has not a money-changer, whom they call *shroff*, who acts as broker to make remittances of money and issue letters of exchange. As in general these changers have an understanding with the Governors of provinces, they enhance at their will the rate of exchange of the rupee for the paisa and of the paisa for these shells. All the Jews who occupy themselves with money in the empire of the Grand Seignior pass for being very sharp, but in India they would be scarcely apprentices to these money-changers." Merchants were frequently plundered by the rajahs of the territories through which they had to pass. Rajah of Kalabagh was oppressive to merchants, but since Aurangzebe came to the throne, says Tavernier, "he cut off his head and those of a large number of his subjects. They have set up towers near the town, on the high road, and these towers are pierced all round by several windows where they have placed in each the head of a man at every two feet. On my last journey in 1665, it was not long since the execution had taken place when I passed by Kalabagh, for all the heads were still entire and gave out an unpleasant odour." The dispensation of justice was very summary and unencumbered with forms. There were no jails, for the custom of the country was not to keep men in prison. Immediately the accused was taken he was examined and sentence pronounced on him and executed without delay. Tavernier went to see Meer Jumla, Nawab of Gundikot, now in the Cuddapah district (General of the King of Golgonda at first and subsequently of Emperor Aurangzebe), to whom he had shown some diamonds for sale and of whose abilities he speaks highly. While he was with the Nawab, it was announced that 4 prisoners had arrived. "The Nawab remained silent for half an hour without replying, writing continually and making his secretaries write, but at length he suddenly ordered the criminals to be brought in, and after having questioned them and made them confess with their mouths the crimes of which they were accused, he remained nearly an hour without saying anything and continuing to write and making his secretaries write." Among these 4 prisoners was one who had entered a house and slain a mother and her three infants. He was condemned forthwith to have his hands and feet cut off and to be thrown into a field near the high road to end his days. Another had stolen on the high road, and the Nawab ordered him to have his stomach slit open and flung in a drain. Tavernier says that he could not ascertain what the others had done, but the heads of both of them were cut off. The men who worked at the diamond mines at Golgonda earned only 2*s*. 3*d*. per mensem, though, says Tavernier, they were men who thoroughly understood their work. The wages being so small the men did not manifest any scruple about concealing a stone found when they could, which they did by putting it in their mouths, as they had little or no clothing on their bodies. Tavernier gives the following account of the peasantry and of the common soldiers: "One hundred of our European soldiers would scarcely have any difficulty in vanquishing 1,000 of these Indian soldiers; but it is true, on the other hand, that they would have much difficulty in accustoming themselves to so abstemious a life as theirs. For the horseman, as well as the infantry, supports himself with a little flour kneaded with a little water and black sugar, of which he makes balls, and in the evening they make *kichri*, which consists of rice cooked with dholl in water with a little salt. When eating it, they dip their fingers in melted butter. Such is the ordinary food of both soldiers and the poor people. To which it should be added that the heat would kill our soldiers, who would be unable to remain in the heat of the sun as these Indians do. I should say, *en passant*, that the peasants have for their sole garment a scrap of cloth tied round their loins, and that they are reduced to great poverty because, if the Governors become aware that they possess any property, they seize it straightway by right or by force. You may see in India whole provinces like deserts, from whence the peasants have fled on account of the oppressions of the Governors. Under cover of the fact that they are themselves Muhammadans, they persecute the poor idolators to the utmost, and if any of the latter become Muhammadans, it is in order not to work any more; they become soldiers or fakirs, who are people who make profession of having renounced the world and live upon alms, but in reality they are great rascals.

It is estimated that there are 800,000 Muhammadan fakirs and 1,200,000 among the idolators." Tavernier was a devout French Protestant Christian, and he adds: "Although these idolators are in the depths of blindness to a knowledge of the true God, that does not prevent them from living morally well; when married, they are rarely unfaithful to their wives, and adultery is very rare among them."

SECTION II.—*The condition of the Presidency at the end of the 18th century when most of the provinces of Southern India were acquired by the British.*

12. In the appendix will be found extracts from official reports describing in some detail the state of the country at the commencement of the present century when most of the provinces of Southern India came under British occupation. In the earlier centuries, although the country had suffered from frequent wars, it had, with some intervals of anarchy, the advantage of a more or less settled government. In the 18th century, however, the completest anarchy prevailed and the condition of the people was miserable in the extreme. In the beginning of the century, the Moghul General Zulfikar Khan, who had command of the Payen Ghât or the country between the Kistna and the Coleroon rivers, was engaged in incessant and destructive wars for 19 years till the death of the Emperor Aurangzebe. "The express statement," says Colonel Wilks, "of 19 actions fought and three thousand coss (6,000 miles) marched by this officer in the course of six months only may afford some faint idea of the wretchedness in which the unfortunate inhabitants were involved during that period, and these miseries of war, in the ordinary course of human calamity, were necessarily followed by a long and destructive famine and pestilence. Within this period Zulfikar Khan appears to have made three different expeditions to the south of the Cauvery, levying heavy contributions on Tanjore and Trichinopoly." Soon after the Moghul conquest the Moghul power rapidly declined under the assaults made on it by the Mahrattas. When the emperor appointed a jaghirdar over a tract of country, the Mahrattas appointed another, and both of them fleeced the cultivators who often had no alternative left but to leave off cultivating and become plunderers in their turn. Shortly after followed the wars consequent on disputed succession to the soubah of the Deccan and the nawabship of the Carnatic and the struggle for supremacy between the English and the French. In the language of the "Fifth Report," when the Northern Circars were handed over by the Nizam to the English in 1766, "the whole system of internal management had become disorganized. Not only the forms but even the remembrance of civil authority seemed to be wholly lost." The Chingleput district had almost entirely been depopulated by the wars with Hyder, so much so that "hardly any other signs were left in many parts of the country of its having been inhabited by human beings than the bones of the bodies that had been massacred or the naked walls of the houses, choultries and temples which had been burnt." [10] The terrible memories of "Hyder kalâbam," or the ravages of Hyder's cavalry, still live in stories current among the common people at the present day. Tanjore, which was in the possession of the Nawab of Arcot in the years 1771 and 1775, was almost ruined by "his inhuman exactions;" and, according to Rev. Schwartz, the famous Luthern missionary and an eye-witness, the people would have preferred Hyder's invasion to the Nawab's occupation. In the second year, the Nawab extorted from the landholders no less than 81 lakhs of rupees which is nearly double the present land revenue of the district. It will have been seen from the extracts from the letters of the Jesuit missionaries already given that Ekojee took 80 per cent. of the gross produce as revenue, leaving only 20 per cent. to the mirasidars. On the accession of Pratap Singh to the musnud the mirasidars' varam appears to have been 30 per cent. of the pisanam and 45 per cent. of the kar crop, and the rate for the pisanam crop was raised by him and his successors till it amounted to 40 per cent. in the time of Amir Singh. How little the rights of the mirasidars were, owing to misgovernment, understood at the time will be seen from the fact that the English commissioners, who reported on the resources of the country on the deposition of Amir Singh and the installation of Surfojee under British auspices, characterized the settlement made by Amir Singh, fixing the Government share of the produce at 60 per cent. and the mirasidars' varam at 40 per cent., as a "profligate remission." In the zemindar and poligar countries the only limit to the

[10] Even in the Tanjore delta a large part of the population must have died of famine. In 1781, the year before Hyder's invasions the outturn of crop in the Tanjore delta was 11,909,085 kalams of paddy. In 1781-82 the outturn was 1,808,808 kalams, and in 1782-83 only 1,563,122 kalams. The outturn gradually rose again to 10,416,746 kalams in 1796-97.

exactions to which the ryots were subjected was their ability to pay; the customary share of the produce belonging to Government was nominally half, but additional taxes were levied on various pretexts, reducing the share enjoyed by the ryots to $\frac{1}{5}$ or $\frac{1}{6}$. Where there were no zemindars, renters were employed especially by Mahomedan Governments to collect the revenue and these renters mercilessly fleeced the people. Mr. Wallace, the Collector of Trichinopoly, writing in 1802, has given an account of the revenue administration of the district under the Nawab. The Government tax on wet lands was received in grain and the whole of the grain produced was a strict Government monopoly, so strict, indeed, that, if one ryot lent to another a small quantity of grain for consumption, he was severely fined. The ryots were compelled to pay in grain even the taxes on swarnadayam (literally money-rented) or garden lands which were ordinarily payable in money. The grain was taken from the mirasidars at 7 or 8 fanams per kalam and sold back from the Government granaries at 9 or 10 fanams per kalam. When Mr. Wallace settled the Government revenue he had to base his settlement on the prices of grain in the adjoining district of Tanjore, as the natural prices of grain in the Trichinopoly district itself could not be ascertained on account of the Government monopoly of grain which had long been subsisting there. Of all the portions of the Presidency the most prosperous were perhaps Malabar and South Canara, which, owing to their isolated position, had not suffered from frequent and destructive wars like other provinces. Both these districts were, however, ruined by the exactions of Hyder and Tippoo, and more, especially, by the attempt of the latter to convert all the inhabitants to Islamism. Most of the landholders in Malabar fled to Travancore and Tippoo carried away nearly 60,000 Christians of South Canara into captivity to Mysore. Colonel Munro (afterwards Sir Thomas Munro), one of the first Collectors of Canara, wrote: "Canara has completely fallen from its state of prosperity. The evils which have been continually accumulating upon it, since it became a province of Mysore, have destroyed a great part of its former population and rendered its remaining inhabitants as poor as those of neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion and lie chiefly between the Kundapur and Chandragiri rivers and within 5 or 6 miles of the sea. It is not to be supposed, however, that the whole of this tract can be sold, but only that saleable lands are scattered throughout every part of it, thinner in some places and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land, even on the sea coast, any where to the northward of Kundapur, or any where inland from one end of Canara to the other, excepting on the banks of the Mangalore and some other great rivers. It is reckoned that the population of the country has been diminished one-third within the last 40 years and there can be little doubt that its property has suffered much greater reduction. Garisappa, Ankola and Kundapur, formerly flourishing places, contain now only a few beggarly inhabitants. Honawar, once the second town in trade after Mangalore, has not a single house; and Mangalore itself is greatly decayed."

13. Dr. Buchanan, who travelled from the East to the West Coast in 1800, mentions that the country was infested by gangs of marauders to such an extent that "the smallest village of 5 or 6 houses is fortified. The defence of such a village consists of a round stone wall, perhaps 40 feet in diameter and 6 feet high. On the top of this is a parapet of mud with a door-way in it, to which the only access is by a ladder. In case of a plundering party coming near the village, the people ascend this tower with their families and most valuable effects and having drawn up the ladder defend themselves with stones, which even the women throw with great force and dexterity. Larger villages have square forts, with round towers at the angles. In those still larger or in towns, the defences are more numerous and the fort serves as a citadel; while the village or pettah is surrounded by a weaker defence of mud. The inhabitants consider fortifications as necessary to their existence and are at the expense of building and the risk of defending them. The country indeed, for a long series of years has been in a constant state of warfare and the poor inhabitants have suffered too much from all parties, to trust in any." The internal trade was greatly restricted by the number of choukies or custom-houses existing in the country and the absence of a recognized currency. Every petty poligar levied customs duty on goods passing through his estate. In the Salem district there were no less than 25 choukies on 206 miles of road or one for every 8 miles. Colonel Reade, Collector of Salem, in 1797, calculates that the customs duties alone levied on goods sent from Salem to the coast, a distance of 150 miles, added 40 per cent. to the cost price of articles exclusive of the cost of carriage, and the result was that it did not pay to send most

of the articles in demand to the coast. In Salem and the Ceded districts no less than 40 different descriptions of coins were current, and, as most of them were not multiples or sub-multiples of each other, the shroffs were enabled to cheat poor people right and left. Tippoo Sultan used to change the value of the coins in a very arbitrary manner. When he was about to pay his troops the nominal value of every coin was raised very high and kept at that level for a few days, and during this period, the soldiery were allowed to pay off their debts at the high valuation. Under the designation *moturpha*, taxes[11] were levied on all artisans and laborers, and these bore hardest on the poorest classes.

There were no courts of justice, the settlement of disputes being left entirely to the villagers themselves and the heads of castes and clans. Even in the province of Tanjore, where, owing to its comparative prosperity, it might have been supposed that the necessity for regular courts of justice would have been felt, a court was established by the Rajah of Tanjore only during the close of the last century at the suggestion of Rev. Schwartz. Colonel Reade states: "When the district (Salem) was ceded to the Company the Chetties of certain castes, exercising judicial authority over their clients, were in the practice of levying taxes on the Pullers, a caste of husbandmen, on the five castes of artisans, viz., goldsmiths, blacksmiths, carpenters, braziers, and stone-cutters, and on washermen, barbers, Pariahs, Chucklers and others. The Chetties likewise exacted fines for murder, theft, adultery, breach of marriage contract, also for killing brahmani kites, monkeys, snakes, &c. The Government, in consideration of these privileges, had imposed a tax on the Chetties; but, conceiving that I and my assistants might administer justice with greater impartiality than the Chetties, their judicial powers were annulled and with them the tax on castes."

14. The early reports teem with evidence of the extreme poverty of the vast majority of the agricultural classes. Dr. Buchanan states that "the peasantry here as in almost every part of India are miserably poor. One great cause indeed of the poverty of the farmers and the consequent poverty of crops in many parts of India is the custom of forcing land on people who have no means of cultivating it." Grant in his Survey of the Northern Circars, writes in 1784 that the peasantry, "in order to carry on the common practices of husbandry in places where the culture is simple and the meanest as in the Circars, find it expedient, at the different seasons, to borrow money at high interest in proportion to the risk incurred by the lender, and never under two per cent." Sir Thomas Munro, writing in 1797, says "many of the ryots are so poor that it is always doubtful whether next year they will be in the rank of cultivators or laborers and few of them so rich as not to be liable to be forced by one or two bad seasons to throw up a considerable part of their farms. Many of the middling class of ryots often fail from the most trifling accidents. The loss of a bullock, or of a member of the family who worked in the fields, or confinement to bed by a fit of sickness, frequently disable them from paying their usual rent during the ensuing year." The realization of Government revenue by means of torture was one of the recognized institutions of the country and the practice indeed continued, though in a mitigated form, down to 1855. Mr. Forbes, writing in that year, states that "the ryot will often appear in the cutcherry with his full liabilities in his possession, tied up in small sums about his person, to be doled out rupee by rupee according to the *urgency* of the demand, and will sometimes return to his village, having left a balance undischarged, not because he could not pay it, but because he was not forced to do so." The above quotation will serve to show how abject and demoralized was the condition of the agricultural classes in those days.

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[11] No less then thirty-five taxes of Coimbatore district were abolished by Major McLeod. These were—(1) tax on potters, (2) Nama and Vibhuti khancha or taxes on wearing the Namam and sacred ash marks, (3) fees at weekly markets, (4) tax on dye stuffs, (5) on ghee, (6) on tobacco, (7) on heaps of grain, (8) on chunam, (9) on vatyans, (10) on nirgantis, (11) on pack-bullock keepers, (12) on dancing girls, (13) on labour maistries, (14) on women committing adultery, (15) rents of lotus leaves, (16) on gardens in backyards and plantations in river banks, (17) on cattle grazing in paddy fields, (18) on young palmyra nuts, (19) on tamarinds, (20) on balapam (pot stone or soap stone), (21) on betel nuts, (22) tax on the measurement of grain on the sharing system, (23) on offerings at Mahadeveswara malai, (24) levies for charity, (25) taxes on mamoties (hoes), (26) on village fees to village artisans, (27) on the sale of cattle, (28) on cattle stalls, (29) on water lifts, (30) on fishing, (31) on looms, (32) contributions levied by amuldars from ryots whenever there was any deficiency in the amount agreed to be paid by the latter to Government, (33) contributions levied for the expenses of the Tahsildar, (34) payment of one fanam by each ryot with his first instalment of assessment and (35) plough tax (*vide* Coimbatore District Manual). *Vide* also Appendix for a list of the taxes levied and the rates at which they were assessed.

SECTION III.—*The Condition of the Agricultural Classes under British Administration during the first half of the present century.*

Early land settlements and the condition of the country during the first 30 years of the century.

15. The bulk of the territories under the Government of Madras, with the exception of the Northern Circars, the Chingleput jaghir, and a few trading settlements, were acquired by the English between the years 1792 and 1803. At the conclusion of the first war with Tippoo in 1792, the districts of Salem, Dindigul and Malabar were acquired. The second Mysore war in 1799 added Canara and Coimbatore. In 1800 the whole territory south of the Kistna and Tungabhádra rivers, comprising the districts of Cuddapah, Bellary and Anantapur and portions of Kurnool, were ceded by the Nizam. In 1799 the Rajah of Tanjore resigned his sovereign rights over that province to the English and in 1801 the Náwab of the Carnatic made over to them the districts of Nellore, North Arcot, South Arcot, Trichinopoly, Madura and Tinnevelly. The British power may thus be said to have been fully established in this Presidency in the beginning of the century, the only territorial changes that have since occurred being the annexation of Kurnool Proper in 1838, the transfer of North Canara to the Bombay Presidency in 1862, and the addition of Bhadráchalam and Rékapalle taluks transferred from the Central Provinces to the Godávari district in 1874. Previous to the reforms in the Civil Service introduced by Lord Cornwallis, there was little to choose between English administration and that of the Native Princes so far as the agricultural classes were concerned. English writers and factors, who were paid £10 and £20 per annum and were allowed liberty to carry on private trade, found themselves suddenly transformed into governors of provinces and were not slow to make the most of their opportunities. Within a short time, however, after Lord Cornwallis' reforms, the administration had wonderfully improved and a succession of great administrators, among whom may be mentioned Reade, Munro, Graham, Hurdis, Wallace, Hodgson, Thackeray, came to the front. Their first measures were directed towards the pacification of the country and the suppression of the power of the poligars, who, with large bands of armed followers, plundered the country, committing the greatest excesses; there were in the Ceded districts alone 80 poligars, who had under their command 30,000 armed peons. The poligars in the Madura and Tinnevelly districts especially fought desperately for their independence, but were finally reduced to submission. Next followed settlements of land revenue, in the introduction of which many grievous mistakes were committed. The resources of the country had been brought to the last stage of exhaustion by the previous misgovernment, wars and famines, and, before there was time to ascertain the true revenue capabilities of the several districts, orders were received from Bengal for the immediate introduction of the permanent settlement with zemindars if such were in existence and for creating zemindars where they did not exist. The Governor-General declared that he was determined to dismiss every officer who neglected or delayed to carry out these orders. The districts of Chingleput, Salem and Dindigul were divided into a number of mittahs and sold to the highest bidders. Most of the purchasers, after pillaging the ryots, failed in the course of a year or two and the whole settlement collapsed. The system of village leases was next tried, but with the same result. In the Ceded districts especially, where, in supersession of the ryotwar system introduced by Colonel, afterwards Sir Thomas, Munro, village leases were introduced, the results were disastrous. It was expected that the villagers as a body would agree to the leases, but, as the assessment was high, the leases were taken up by mere speculators, the renters were ruined, the ryots impoverished, and the villages returned to Government. In the Ráyadrug taluk alone Sir Thomas Munro states "nearly half the ryots had emigrated, most of the headmen were reduced to poverty, and many of them had been sent to jail. The substantial ryots, whose stock supported the agriculture of the villages, were gone." The fact was that the old assessments, which were continued in their entirety or with only slight reductions in the first years of British administration, were excessive. Under the loose systems of revenue administration which had prevailed under Native Governments, although the full demand was occasionally realized, the ryot had a great many opportunities of cheating the Government of its dues with the connivance of the revenue agents. Under the more regular system introduced by the British, however, opportunities for evasion and peculation were less frequent. Sir Thomas Munro calculated that out of Rs. 100, the value of the gross

produce, the Government assessment was represented by Rs. 45-12-0 and the expenses of cultivation by Rs. 40, leaving a profit to the ryot of only Rs. 14-4-0.* The profit was liable to be turned into loss not only in bad seasons, which were by no means infrequent, but also in good seasons when the prices of produce fell. He was of opinion that to encourage cultivation of land and give saleable value, the Government demand should be limited to one-third of the gross produce, and strongly urged on Government, in 1807, the desirability of reducing assessment on wet and dry lands by 25 and on garden lands by $33\frac{1}{3}$ per cent. The Government, while acquiescing in the justice of the recommendation, was unable to sanction it in consequence of orders received from England for the remittance of an additional sum of a million sterling annually, accompanied by a threat from the Court of Directors, that unless this were done they would take the question of reducing the establishments in their own hands. When Sir Thomas Munro became Governor of Madras in 1822, he sanctioned the proposals made by himself for the reduction of assessment in the Ceded districts and granted alleviations in other districts also. These measures, though they averted the further decline of the country, had, owing to adverse circumstances, little effect in improving the condition of the ryots. Within 24 years there were no less than four famines, viz., those of 1799, of 1804-7, of 1811-12 and of 1824. Nine years later in 1833-34 occurred the famine known as the Guntúr famine, which, though confined to a small area, was more destructive in its effects than that of 1876-78. The mortality and suffering † caused by it were terrible. In the Guntúr portion of the Kistna district from one-third to half of the whole population perished.

* Mr. G. E. Russel, the Collector of Masulipatam, writing in 1819, estimates the profit of the average ryot in the zemindari villages in the Kistna delta at even less. His calculations are as follows for wet lands :—

	RS.	A.	P.	RS.	A.	P.
Value of gross produce				160	0	0
Government assessment ..	80	0	0			
Durbar charges and other taxes.	27	3	0			
				107	3	0
Expenses of cultivation				42	8	0
Ryot's profit ..				10	5	0

A ryot's family, consisting of five persons, will cost for grain alone Rs. 33. Mr. Russel adds: "The plough itself affords little towards his support, and were it not that it gives him a valuable right of pasture for his cattle and ground for his pumpkins he could not subsist. A single she-buffalo will yield him Rs. 8 per annum in ghee alone, and the profit he derives from this source added to the labour of his women enable him to procure the necessaries of life, but even these aids will not always afford him the means of subsistence, and for 2 or 3 months in the year the fruit from his pumpkin garden, mixed up with his buttermilk or a very small proportion of meat, is the daily diet of his family."

Dr. Macleane in his "Manual of Administration" states of the ryots of Nellore: "Historically it is said that the farmers devoted themselves to cattle-breeding in despair of obtaining remunerative prices from agriculture."

† Captain (afterwards Colonel) Walter Campbell, who was an eye-witness, describes the horrors of the famine at Masulipatam in the centre of the Kistna delta. He states: "The description in 'the siege of Corinth' of dogs gnawing human skulls is mild as compared with the scenes of horror we are daily forced to witness in our morning and evening rides. . . . It is dreadful to see what revolting food human beings may be driven to partake of. Dead dogs and horses are greedily devoured by these starving wretches; and the other day an unfortunate donkey having strayed from the fort, they fell upon him like a pack of wolves, tore him limb from limb and devoured him on the spot."

Agricultural depression between 1834 to 1854 and its causes.

16. From 1834 down to 1854 there was no famine of a severe type, though the country suffered from a series of unfavorable seasons. There was a severe agricultural depression on account of the low prices which then ruled of agricultural produce. This was due to causes which were in operation throughout India and were not merely confined to this Presidency. Owing to the slow development of export trade and the remittance of considerable amount of specie to England, the currency of the country had become quite insufficient for its requirements, under the altered conditions brought about by English rule, viz., the development of internal traffic consequent on a quarter of a century of peace and the substitution of cash payments for payments in kind both in the receipt of taxes and the disbursements of Government. On this subject Mr. Pedder writes: "India does not produce the precious metals and can obtain her currency only in exchange for exports. Before the introduction of British rule there was comparatively little trade; much of what trade there was was carried on by barter, and a considerable portion of the receipts and disbursements of Government was in kind, not in cash. Hence, if the circulating medium was limited in quantity, its 'duty,' that is, the number and amount of the transactions in which it had to be exchanged for goods or labour, was still more limited and prices were high. After the general introduction of British rule, a heavier 'duty' was thrown upon the circulating

medium by the extension of trade, by the greater demands of the revenue for cash (especially of the land revenue, assessments in kind being converted into assessments in coin), by the system of the British Government of paying its army and its officers in money. The circulating medium could not expand to the extent demanded by this altered state of things; importation of bullion was not sufficient to make up the amount annually withdrawn from circulation by waste, by being hoarded or by being converted into ornaments; or at any rate was not sufficient to increase the currency in proportion to the greater 'duty' thrown on it, while at the same time, with peace and a settled government, there was a great extension of cultivation and consequent increase of production. Hence prices steadily fell."* This period was one of acute suffering to the agricultural classes and the revenues declined greatly in several districts.

* *Vide* Statement of Moral and Material Progress of India for 1882-83, Vol. I, page 201. For a more detailed explanation of the causes of the fall of prices between 1830 and 1850, see also the Article from the Bombay Quarterly Journal, 1857, printed in the Appendix.

17. In the reports of the Collectors on the state of the several districts during this period, and those of the Commissioners appointed to enquire into the causes of the decline of the revenues in the several parts of the Presidency, we have full information regarding the condition of the ryots in those days. I shall here mention the principal facts gathered from these reports as regards typical districts. Notwithstanding the large remissions sanctioned by Sir Thomas Munro in the assessment of the Ceded districts, we find the Collector of Cuddapah, Mr. Dalzell, writing to the Board in 1828 as follows: "The present system of revenue management is clearly favorable to the more substantial class of ryots in a degree beyond that of our predecessors (Hyder and Tippoo), but it is to be feared that the case is different with the poorer cultivators. . . . Our system, it is true, admits of the entire remission of rent when cultivation is prevented or crops are actually destroyed by want of water, but it does not allow much for deficient crops. . . . The ryots are more in the hands of merchants than perhaps you are prepared to hear. . . . The peasantry are too poor to more than keep up their cultivation with Takavi when they have met with no extraordinary losses. When they have met with such losses from the death of cattle or other cause, it is impossible to repair them without assistance from Takavi." By 1854, however, the condition of the ryots in this district had considerably improved. The orders of the Court of Directors allowing to the ryots the full benefits of the improvements to land carried out by them at their own expense had led to the construction of substantial wells and the increase of the produce of lands irrigated by them. The cultivation of indigo had increased and the poorer ryots had been assisted by advances by European firms and thus freed from the clutches of usurious money-lenders. Sir Thomas Munro estimated the value of indigo exported in 1805 from the Ceded districts at Rs. 4,37,500. The exports in 1851 from the Cuddapah district alone were valued at Rs. 13,75,182, notwithstanding the fact that the price of indigo had decreased considerably since 1805. The cultivation of sugarcane had also considerably increased, the exports of jaggery in 1851 amounting to 11 lakhs of maunds. The trade of the district was, however, much hampered by want of roads. The Collector writes in 1852: "At present the journey to Madras is dreaded by the ryots, and they object to allow their cattle to be employed in conveying indigo and other produce to the Presidency where it is required for shipment to Europe. The small number of carts and the heavy rate for carriage together with the small quantity that can be placed on the loaded cart on account of the badness of the road act as a prohibition to the export of the various kinds of oil-seeds, &c., which would find a ready market in the ports of the sea coast. In the neighbourhood of the Presidency I am informed that 50 or 55 maunds (of 25lb.) is the usual cart-load, whilst here, with good bullocks, under 40 can only be placed in a cart. The hire per gow of 10 miles in the south is 8 annas, whilst here not less than 10 annas is accepted and they demand often 1 rupee. The hire from Cuddapah to Madras has of late been as high as 20 and 24 rupees which raises the hire of cart per gow to the exorbitant sum of about Rs. 1-8-0, nearly tripling the current rate in the south." In the Bellary district, on the other hand, the ryots had made no progress. The incidence of the land revenue assessments, notwithstanding Sir Thomas Munro's reductions, continued, owing to the heavy fall in the prices of produce, oppressive, while this district enjoyed no special advantages like Cuddapah in regard to good subsoil water-supply, and extension of indigo cultivation. Mr. Mellor, the Collector, reported in 1845: "The universal

complaint and the request of the ryots is to be allowed to reduce their farms, a convincing proof that cultivation is not profitable. Land has never been saleable. Ryots, formerly substantial and capable of laying out their capital on the lands and liquidating their Circar demand, reserving their produce until they could meet a favorable price, are now sunk in debt, bearing heavy interest, entirely subject to their creditors; and were it not for the aid of the Collector through his revenue subordinates, one-half, or at least one-third of the highly assessed lands would ere this have been thrown up. Husbandry is not carried on efficiently, and consequently the land seldom returns what it ought and is capable of. The number of puttah holders has increased, but they are a poor class who seek a maintenance only in husbandry with less spirit, and by no means to be compared with the substantial farmers who have fallen into difficulties and disappeared from the rent roll of the district. With regard to food and raiment the majority of them are poorly clad and ill-fed, and it is impossible to arrive at any other conclusion than that poverty is the cause. It is no new doctrine; Sir Thomas Munro declared that the ryots of the Ceded districts were the poorest of the Company's subjects." Writing in 1851, or six years later, Mr. Pelly gives the following account of the Bellary ryots: "I find that out of the whole body of farmers only 17 per cent. are, in what may be termed, to be good circumstances, substantial ryots who have capital enabling them to discharge their kists without recourse to the money-lender. About 49 per cent. are obliged to borrow money by mortgaging their crops and stock and 34 per cent. are obliged to sell their crops as soon as reaped and even their stock to pay their kists." Rajahmundry, *i.e.*, the present Godávari district, which may now be said to be the garden of the Madras Presidency, appears, from the report of Sir Henry Montgomery in 1844, to have been on the verge of ruin. Of the ten years between 1831–1840, 1831 and 1832 were famine years, in 1835, 1836 and 1837 the season is described as "unfavorable," and in 1838, 1839 and 1840 as "calamitous." The population which in 1830 had been 695,016 had decreased in 1840 to 533,836. The closing of the Government weaving factories in consequence of the abrogation of the Company's trading privileges in 1833 had thrown large numbers of weavers out of employment, and money to the extent of 7 lakhs of rupees on an average per annum, which was in circulation in connection with the maintenance of the factories, was withdrawn. The value of exports of piece-goods had decreased from Rs. 9,74,075 to Rs. 1,59,312. Notwithstanding a series of bad harvests, prices of grain continuously declined owing to the competition of cheap rice from Arrakan. Of the condition of the ryots under the zemindars Sir Henry Montgomery writes: "The system of management was formed on the sole principle of extracting from the ryots the utmost possible amount of present revenue. In adverse seasons all that could be taken of the ryots was claimed on the part of the zemindar whose demand purposely exceeded the means of the ryots in ordinary seasons. In years of abundant produce, the deficiency of bad seasons was made good, so that in either case the ryot was left but the barest means of subsistence. . . . The Visabadi kist, which remained the standard beriz, was itself immoderately heavy, exceeding the possible means of ordinary collections and not likely to be equalled in extraordinarily favorable times, by the over-rated value of the gross produce which itself was also over-estimated. It served, however, for a never-failing pretext for the demand of balances, or against those who, by industry or any fortuitous circumstances, procured the means of answering it in part, and was with this view continued." He, however, adds: "Though a grievous and oppressive dependence of the ryot characterized the management of zemindars and proprietors, yet the pressing wants of the ryots were in some degree seasoanbly supplied. Cultivation was compulsory and maintained by seasonable advances, and though the ryot was left little more than what was absolutely necessary for his maintenance, some care was taken against the discouragement of agriculture by his distress." Sir Henry Montgomery recommended the construction of the Godávari anicut, and from 1844 the condition of the district rapidly progressed; from that year the seasons began to improve; French ships flocked to Cocanada for cargoes of grain, and the large expenditure on public works afforded labour to thousands of the working classes. Sir Walter Elliot's report on Guntúr shows that the terrible famine of 1833 had utterly prostrated the district, and the epidemic which broke out in the following year and prevailed to such an extent that "a man in perfect health was hardly to be seen anywhere," rendered the recovery of the country impossible for a long series of years even under the most favorable circumstances. In Nellore, the ryots had become

impoverished by the low prices of grain which ruled. Indigo cultivation was tolerably remunerative, but sugarcane cultivation had entirely ceased, owing to its inability to compete with jaggery imported from the Ceded districts. The total cropped area of the district had, however, risen from 244,319 acres in 1801 to 389,802 acres in 1850. Garden lands had entirely ceased to be cultivated owing to the increased pressure of the assessment consequent on the fall in the prices of grain. As regards North Arcot, the Collector, Mr. Bourdillon, reported: "The ryots are in worse condition than they were at the beginning of the century. However this may be, their present condition is indubitably bad and must be improved. The great body of them are certainly poor; their food is deficient in quantity as well as coarse; their clothing is scanty and poor, and their dwellings extremely mean; all this combined with gross ignorance." The unequal pressure of the assessment had the effect of throwing all lands of the better qualities out of cultivation. The Collector of South Arcot, however, writing in 1840, gave a somewhat more favorable account of the ryots in his district. The population in 20 years had increased from 455,020 to 591,667, and cultivating ryots from 60,000 to 90,000. The price of labour had increased by 25 per cent. In the use of spring carriages, fine cloths, the style of houses, furniture and ornaments, there were indications of improvement. Agriculture was, however, in a backward condition owing to heavy and unequal assessment and two-thirds of the cultivable lands were waste. Tanjore did not suffer to the same extent as other districts from agricultural depression owing to the improvement of irrigation works and increased production, the extension of communications and the growth of an export trade in grain with Madras and Ceylon. As regards the Coimbatore district, the Collector writing in 1840 remarks that of the last ten seasons nine had been bad ones, and that the land revenue had fallen in consequence. There was not much variation in the value of the trade in piece-goods. The trade in coarse piece-goods exported to Bombay had improved, but that in fine goods had been annihilated by English manufactures. Prices of agricultural produce had risen owing to a succession of bad seasons. The wages of labour had also risen. "In India" the Collector remarks "greater income does not lead to improvement in the style of living, but increase of expenditure on marriages and religious ceremonies and in feeding poor relations." Bandies were coming into use; 30 years before they were not used by merchants. Money was said to be more easily procurable than before; the rate of interest on loans was from 12 to 18 per cent., while formerly the rates were from 24 to 30 per cent. on the security of jewels or landed property. In Malabar the population had increased from 465,594 in 1802 to 1,165,489 in 1837. The value of exports of cotton goods, which were manufactured in Coimbatore, Salem, Madura and Tinnevelly districts increased from Rs. 4,363 in 1804 to Rs. 22,81,000 in 1837. The price of labour had not increased with the increase of cultivation. This result was due to the increase of population and cheapness of grain. The improved state of communications—roads and navigation, and the introduction, though on a small scale, of pack bullocks and carts reduced the cost of carriage of goods to 50 per cent. of what it was 20 or 30 years before. The Collector remarks that cheap prices increased the consumption of luxuries and ameliorated the condition of the lower orders. Taking the Presidency as a whole, however, there can be no doubt that between 1830 and 1850, and more especially between 1835 and 1845, the condition of the agricultural classes was wretched. For detailed particulars regarding the income and the style of living of the different classes of ryots, reference may be made to the account of Mr. Bourdillon printed as appendix to this memorandum.

The measnres taken to ameliorate the condition of ryots and the state of communications.

18. The principal measures adopted by Government during this period for the development of the country and the amelioration of the condition of the agricultural classes were (1) the abolition of the sayer duties and of the duties on interportal trade; (2) the abolition of the tobacco monopoly in South Canara and Malabar and of a large number of petty and vexatious imposts; (3) the relinquishment of the right claimed by former Governments to tax improvements to lands carried out solely at the expense of the land-holders; and (4) the construction of the Cauvery, the Godávari and the Kistna anicuts. Sir Charles Trevelyan's famous report on the sayer or inland transit duties in 1834 contains a graphic account of the frightful oppressions suffered by the people and the demoralization caused by the levy of these duties. "If we were to encourage swamps," says Sir

Charles Trevelyan, "or accumulate mountains between the different districts of the country, we could not paralyse their industry so effectually as by this scheme of finance." These duties were abolished in the Madras Presidency in 1844 or ten years after the issue of Sir Charles Trevelyan's report. In the report of the Public Works Commission in 1852, we have an account of the state of communications and of the measures taken to improve them. At the time when most of the districts were acquired by the British, says this report, "there was not one complete road throughout the whole Presidency on which it would have been possible to employ wheeled carriages; their use was therefore very limited, and the distant traffic of the country had nowhere the advantage of them. Trucks were used by those who collected stone for the dams and the tank embankments, and in some localities the harvest was brought in by carts upon wheels either formed of solid pieces of timber or cut from a single block of stone. These carts were drawn by several pairs of bullocks and carried nearly a ton, but they were never used for distant journeys. Even the main streets of the largest towns were not practicable for wheels, and when the most wealthy used light carriages, they rarely left the precincts of their villages. The only 'made roads,' if they deserve the name, were the mountain passes which in the later wars were opened for the passage of artillery, but they had generally been destroyed by the monsoon rains before the country came into the possession of the Company. The only proof of the attention to the great roads was to be seen in the fine avenues of trees, which in some districts measured several hundred miles in length; but as the roadways beneath them never had been properly formed or drained, and bridges had not been built or care taken to keep the pathway practicable, they were roads no longer; but in most cases from being worn down by former traffic and washed by the rains of the monsoon, they had become the drain of the country that they passed and were so much more rugged than the land on either side that their only use was as a guide to travellers who took a course as nearly parallel as the ground permitted." Prior to 1823, the English Government also had paid little or no attention to the improvement of communications, and its efforts in that direction up to the date of the report of the Public Works Commission had been feeble and intermittent. The Commissioners state that "in 1846 there were 3,110 miles of road called made road, but a large part of even this small extent was totally unbridged and totally unmade, consisting of tracks over a firm soil not considered to need making for the light traffic then using them;" that, with the exception of the districts of Salem, Madura, Tanjore and South Canara, the roads in the other districts were practically impassable during the rainy season; and that in most parts "the tracks by which the carts travel had never been made or improved, but are such as the carts are able to strike out for themselves, winding their way as best they can through the natural obstacles of the country, which are in some parts greater, in others less; in some parts rocks and hills, in others swamps and muddy streams, in others rice flats and irrigation channels." "Through, or round, or over these various difficulties" add the Commissioners "the carts find their way as they can, changing their line from time to time at particular points, as the old tracks there become impracticable and gradually deviating more and more from a straight line. On such roads the carts can only carry one-third of the load that they could on a good road and travel one-half the distance in a day, and there are many days in a year in which they cannot travel at all, and all perishable goods, sugar, cotton and even grain are much exposed to damage." In illustration of their remarks, the Commissioners give the following particulars extracted from the accounts of a Madras merchant regarding the great saving effected in the cost of carriage of goods from Madras to Wallajahnugger—a great centre of trade in those days—by the gradual improvement of the road between the two towns:—

In 1823 the hire of a cart from Wallajahnugger to Madras—a distance of 70 miles—carrying 37½ maunds or 900 lbs. was Rs. 7- 0-0 or Rs. 17-6-9 per ton.

In 1835	do.	do.	do.	Rs. 6-10-0 or	Rs. 16-5-4	,,
In 1837	do.	do.	do.	Rs. 5- 0-0 or	Rs. 12-7-1	,,
In 1844	do.	do.	carrying 1,000 lbs. was	Rs. 4- 8-0 or	Rs. 10-1-3	,,
In 1847	do.	do.	do.	Rs. 4- 0-0 or	Rs. 8-15-4	,,
In 1851	do.	do.	carrying 1,600 lbs. was	Rs. 3-10-0 or	Rs. 5- 1-2	,,

The Commissioners, among whom were Mr. Bourdillon and Sir Arthur Cotton, earnestly drew the attention of Government to the extent to which the trade of the country was being hampered by the want of communications, and urged that much

greater and more strenuous efforts should be made for their improvement than had been done in the past. Another important question to which the Commissioners drew attention was the system of *corvée* or impressment of labour for public works. Their inquiries showed that there was no district in which labour was not obtained more or less by compulsion. "Little coercion is actually used," say the Commissioners, "but it is known that it will be used if required, and indeed the work people themselves from long custom consider themselves under a sort of obligation to work for Government on the established terms, but where the remuneration is inadequate, they work unwillingly and slowly." The Commissioners then recount the various ways in which the labourers were cheated of the wages due to them; 1st, the rate allowed was too low as in Madura where it was fixed at one-third of the rate paid by private persons; 2ndly, the device of short measurement was adopted and the work done was undervalued; 3rdly, artificers, bricklayers in particular, were often required to leave their towns, where they could get constant work, to go to a distant part of the taluk, to be separated from their friends and to submit to privations; 4thly, there was great delay in payment; and 5thly, much of the wages entered in the accounts as having been paid was never really received by the labourers who submitted to various deductions, which had become customary, in favour of officers employed on or about the work and in the disbursement of the money.

SECTION IV.—*Narrative of the principal facts bearing on the condition of the Agricultural classes from the middle of the present century to the present time.*

The cessation of the period of agricultural depression and the commencement of a period of prosperity and internal reforms.

19. There was a famine in 1854, but it was restricted in its effects to the district of Bellary and was not of long duration; the chief losses were in cattle, four-fifths of which are stated to have died. The agricultural depression from which the country was suffering came to an end about this time, and a period of great prosperity for the agricultural classes commenced. For this there were several causes. The discovery of gold mines in Australia and California had increased the demand for Indian commodities in European countries whose stocks of gold had been enlarged, and this movement was accelerated by the Crimean war which stimulated exports of jute and oil-seeds and by the cotton famine in England caused by the American war, which increased the demand for Indian cotton enormously. The merchandise exported from India, which amounted to only 13½ millions sterling in 1840–41, rose to 68 millions in 1864–65. The result was a great influx of silver into India which she was able to obtain on advantageous terms in exchange for her commodities, as the cheap new gold had, to a considerable extent, taken the place of silver in European countries and made the latter metal available for export to this country. Further, about this time loans on a large scale were raised in England for the construction of public works. For railways alone, 90 millions were raised, and it is calculated that more than half this sum was remitted to India for payment of wages to men employed on the works. The influx of all this money enabled India to replenish her insufficient currency and the prices of Indian produce rose to nearly three times of what they were in the years immediately preceding 1850. This period was also remarkable for the great reforms carried out in the internal administration of the country, which gave a great impetus to the extension of cultivation and trade. The land assessments were reduced wherever they were found to be heavy, and notably in Bellary, North Arcot, South Arcot, Trichinopoly and Kurnool. The effects of these reductions under the stimulus of high prices were almost immediately felt on the acreage under cultivation and the amount of revenue. In South Arcot seven lakhs of rupees, amounting to nearly one-third of the revenue on cultivated lands, and 8¼ lakhs on waste lands were remitted in 1854. The area under cultivation the very next year rose from 632,180 to 810,707 acres. The Collector reported in 1857 that "the demand for fresh land since the reduction of assessment, and especially where the reduction was most liberal, had been very great; that the relief had given a decided impetus to industry; that the condition of the people had been indisputably improved, as was evident from the substantial houses they were building in every direction and by the independent manner in which they deported themselves; and that labour was in great demand and emigration to Bourbon had ceased." The Collector of Kurnool in the same year stated that since the reduction of assessment, cultivable lands had become every year more

difficult to obtain, that the revenue came in readily, and that wells, topes of trees and indigo vats were increasing in number. Similar reports in regard to the favorable turn in the circumstances of the ryots were received from other Collectors also. The Collector of Godávari reported in 1859, "it is very gratifying to me to be able to bear testimony to the rapid increase of prosperity among the people of this district. This has been perhaps more especially apparent during the last two years and is accounted for in various ways—by the great demand for labour, by the great increase in the rate of wages and in the prices of all commodities and in the general appearance of the people. The high prices of all kinds of agricultural produce during the last few years may have aided in obtaining this result; but that the main cause lay in the work at Dowlaishweram no one can, I think, for a moment doubt." In the Coimbatore district the relinquishment by Government of the right to tax improvements to land effected by the ryots had led to a great extension of cultivation. Mr. E. B. Thomas, who perhaps had done more to develop the resources of this district than any other Collector, wrote in 1856, "a great many new wells continue to be dug in punjah fields, and some of the old deserted and exhausted wells are being opened, and fences restored; and garden crops are again appearing on fields long waste, some 30 or 40 years. A great proof of the practical value and policy of the garden remissions is exhibited in lands (fit for new wells or with old wells in them) becoming more saleable, and discussions now arising on old dormant claims to lands long since waste." Again in 1857 he said, "the district only wants *rain*. With a moderate assessment and most of the oppressive taxes relieved, the moturpha alone remaining, improvement and investments of capital now encouraged, the district holds up through this the *fourth* successive bad year of short rain. During the last 4 years, 18 inches of rain in the 12 months have been the maximum; this year there were only 16 inches and the land is parched, the crops scanty, wells nearly dry and cattle dying for want of grass and water in large numbers; but with good prices, great industry and much energy among the cultivating class, the rental, notwithstanding, keeps up and is collected without oppression or any balances to speak of." The testimony afforded by the reports of the Collectors in other districts in regard to the improvement in the condition of the agricultural classes which had set in about this time is equally emphatic. The ryots were granted complete freedom in the matter of taking up lands or relinquishing them. Numerous petty and vexatious imposts, grouped under the general head of moturpha, were abolished. The titles to inams or favorably assessed lands were placed on a secure basis. The Settlement Department was organized with the professed object of alleviating the heavy burdens on land and of removing inequalities in the assessments. The revenue remitted between the years 1844 to 1860 in consequence of the above measures amounted to 68 * lakhs of rupees. As a consequence of the recommendations of the Public Works Commission already referred to, greater attention was paid to the maintenance of irrigation works and the construction of roads, railways and canals. The system of impressment of labour for Government works and the payment of discretionary wages was abolished. A new Police force was organized, which, whatever its shortcomings when judged by a high standard of efficiency, is incomparably superior to the unspeakably corrupt Police which it superseded; and the magistracy were relieved of police duties. In consequence of the revelations of the Torture Commissioners, who submitted their report in 1855, the employment of illegal pressure and coercion,† whether in the collection of Government revenue or detection of crime, was prohibited under stringent penalties. The revenue and magisterial establishments were revised, the taluk and village accounts were simplified, and a scheme of examinations for qualifying for public service was brought into force in view to securing the services of a more honest and capable class of officers than were available under the old *régime*. All these reforms, it will be seen, were in the direction of freeing the ryots from official dependence and trammels, while at the same time affording them every facility by the improvement of communications to take the produce to the best markets. Owing to the operation of the economic causes and the administrative improvements above referred to, both cultivation and trade increased enormously and the agricultural and trading classes enjoyed great prosperity. The ryots in the single district of Bellary made 1½ million sterling by the sale of cotton in the 3 years of the American war. There was a

* A detailed statement showing the revenue remitted is printed in the appendix.

† See extracts from the report given in the appendix.

material improvement in the condition of non-agricultural labourers also, as, owing to the construction of several railways and other public works, the demand for labour was great and continuous, and the rise in wages kept pace with the rise in the price of food-grains, the old system of impressment of labour at discretionary wages having, as already stated, been swept away. The Board of Revenue, Madras, instituted careful inquiries in 1863 regarding the rates of wages prevailing in the several districts in their relation to the prices of food-grains. The results were as follows. Agricultural labourers continued to be paid generally in kind and, therefore, the increase in the price of food did not materially affect their condition. Payment in *money* was very rare, and, where it obtained, the rates of hire had more than doubled. Grain wages also had in some instances risen, though not in the same ratio as the payment in money. In consequence of the greater demand for labour, the condition of the agricultural labourers had not deteriorated, but on the contrary had generally improved; and this was no less the case with other classes of labourers, whose wages had fully kept pace with the enhanced price of food, being in some cases doubled and trebled. A carpenter who would have received 4 annas before the rise of prices would not take less than 6 or 8 annas, while the hire of the common cooly had risen from 2 or 3 annas to 4 annas a day. The Board considered that this state of things was a satisfactory indication of the generally improved circumstances of the people. The only class which suffered by the high prices was the lower Government officials who, notwithstanding the recent enhancement of their salaries, were in no case better, and generally in a considerably worse position than before. Mr. Dalyell, writing in 1866, estimated that the ryot was in twice as good a position as he was in 1854. His remarks on the condition of the general mass of the population have been extracted in the appendix.

The reaction.

20. There was a drought again in 1865 and 1866 all along the East Coast of the Presidency to the north of Madras and extending as far inland as the Mysore plateau, the area affected being about 43,000 square miles and the population 6 millions. The effects of the famine were most severely felt in the Ganjam district on account of its comparatively isolated position; in the Ceded districts, however, in which the ryots had made large gains owing to the high price of cotton which ruled during the years of the American war, the famine was comparatively mild. The period of high prices continued till about 1870 when there was a sudden reaction. The loans for public works, which caused the influx of silver into India, ceased, and remittances of large sums to England for the payment of Home charges and the interest on loans already contracted became necessary, and on account of these and other causes prices fell heavily. There was considerable uneasiness caused also by the continual increase of taxation, which, though lighter than it was before 1850, was still severely felt, as the increase synchronized with a period of falling prices. The fact was that the inflated prices of the years of the cotton famine had led to extravagance and when the reaction came, the ryots were unable to adapt themselves to the altered conditions. In the Bombay Presidency especially, the agricultural classes, finding that their lands had acquired value, borrowed largely on them from Marwadi soukars, and the repeal of the usury laws and the enforcement by the Civil Courts of extortionate contracts without considering whether the terms agreed to were equitable, had led to distress and riots. In the Madras Presidency, however, the agricultural classes who were not in the hands of soukars to the same extent did not suffer similarly, but that they felt considerably upset even in the comparatively prosperous district of Tanjore will be evident from the following remarks of the Collector of that district extracted from a report written by him in 1871. He remarks "so long as prices ruled at between double and treble the commutation rate, and *pro tanto* reduced the Government demand to between one-third and one-half of what it used to be, the Tanjore mirasidar could well afford to pay his kists in advance and at the same time indulge in the luxuries of litigation as well as in a high style of living. A deficiency in the outturn of his harvest was then a matter of comparative indifference to him. Now, however, a marked decline in prices has considerably altered this state of things. Not even the wealthier landed proprietors escaped the process of distraint under Act II of 1864 this year, and it is a fact that in April and May, the months of heavy kists, jewels of no small value came into the money market for loans which were obtained on 12 and, in several instances, as much as

24 per cent. interest. I, of course, do not mean to say that the Government demand does not, on the whole, now leave a liberal margin of profit to the mirasidars; for, as market prices still average 70 per cent. over the settlement commutation rate, they must be able to gain so much more beyond the melwaram share as originally fixed; but this estimate of profits holds good only as regards the well irrigated delta taluks. There are parts of the district, especially those situated at the remote ends of irrigation channels, where irrigation is from its nature precarious, and the present system of conservancy under the direction of a highly centralized, but in point of strength utterly inadequate, professional agency is necessarily inefficient. In such parts there can be no question that the recent prices of agricultural produce have alone enabled the landholders to punctually discharge the Government dues." The decline in prices, however, benefited the landless classes whose wages had risen during the years of high prices, but did not decline when the prices fell. Inquiries * were instituted at this time by the Government of India regarding the pressure of taxation. The Board of Revenue reported "there can be no doubt that there is a feeling of uneasiness and perplexity abroad among the tax-payers which is strong enough to warrant grave anxiety. This feeling is the result not so much of the nature or weight of the taxes as of the rapid changes in the law which have been taking place of late years. When a tax is new it is bitterly felt, but as the people get more and more used to it, their dissatisfaction wears away. The great bulk of the population being engaged in agriculture, the cultivation statistics, which are recorded with great minuteness, would show if the burden of taxation were too great, but there is no evidence that this is the case. On the other hand, any considerable fall in the prices of produce would make the burden unbearable, and it may safely be said that the load cannot be increased or even shifted without danger." The Madras Government expressed a similar opinion. It remarked "with the exception of the income-tax, in condemning which there is a very general consensus of opinion, comparatively little soreness seems to be felt in the country at any existing Imperial taxation. The stamp duties perplex the people and probably would produce more with less annoyance, were the schedules framed on some more easily intelligible principle. The system irritates, but the tax cannot be called burdensome on the masses. The rise in prices of late years has indirectly tended to alleviate the burdens on the land, whether for local or Imperial purposes, while the concurrent improvement in wages has prevented the increase in prices from telling hardly on the lower classes. The salt-tax has probably in this Presidency been raised to the highest point at which it will not injuriously affect consumption. The greater facilities for carriage afforded by the extension of railways has, doubtless, tended and must continue to reduce the tax to the inland consumer, but consumption is nevertheless not increasing proportionately with the increase of wealth and population. The tax, however, being an indirect one, is not likely to be the subject of complaint unless enhanced to a prohibitive rate, but it is deserving of serious consideration whether it is not now so high as to be a financial mistake in this Presidency. The other Imperial taxes, except the income-tax, do not seem to call for remark; but as regards this latter tax, the opinions collected are almost universally condemnatory of it, not so much as being in its present form felt as a heavy burden, but as being unequal in incidence and incapable of fair adjustment, as calculated to demoralize those who assess and those who pay, as aggravating the burden of municipal taxation, as maintaining a feeling of distrust as to the financial policy of Government. . . . . The experiment of local taxation is of much more recent introduction and the time has not yet arrived for forming a just judgment as to its merits. It cannot be doubted that the pressure of this taxation is more severely felt, and it must be confessed that the house-tax, as a method of providing funds for elementary education beyond the limits of municipalities, is at present regarded with strong dislike by the great majority of rate-payers. The application of the tax up to the present time has been comparatively limited and its extension will be gradual and cautious."

* *Note.*—An abstract of the reports of Collectors and other officers in regard to the condition of agricultural classes in 1872 is given in the appendix.

Famine of 1876-78.

21. Before the country had time to recover from the shock caused by the sudden fall in prices below the inflated level they had attained in the sixties, by the new and unfamiliar forms of taxation and by the succession of laws issuing out of the

legislature, it was visited by the famine of 1876–78, the most terrible in point of magnitude, intensity and duration, that was known for upwards of a century. This calamity was the result of a drought extending over three successive years and affecting a tract of country containing 200,000 square miles and a population of 36 millions, and no country which is purely agricultural can, of course, expect to make head against a disaster on such a scale. The area which suffered in the Madras Presidency alone was 74,000 square miles containing a population of 16 millions. Notwithstanding the gigantic efforts made by the Government, three-quarter million of persons on an average having been relieved daily for a period of 22 months, and the cost of the famine including revenue remitted amounting to 8 millions sterling, the loss of the population was nearly 4 millions. The progress of the agricultural classes in the affected districts and of the landless classes in other parts of the Presidency received a severe check, from the effects of which, however, they have since recovered with astonishing rapidity, as is evident from the increase in population, acreage of cultivation and land revenue, and from the self-reliant manner in which it has, during the last two years, borne itself against the partial drought which has prevailed in several districts.

SECTION V.—*Statistics showing the improvement in the condition of the people since* 1850.

22. In the previous paragraphs, I have endeavoured to show in a general manner by the evidence of official reports and other publications, what was the condition of the agricultural classes both before and after the establishment of British power in this Presidency. I will now more particularly examine what progress has been made during the last 40 years under the following heads, viz., (*a*) population, (*b*) acreage of cultivation, (*c*) prices of produce, (*d*) improvement in the processes of production and in communications, (*e*) foreign and domestic trade, (*f*) taxation, and (*g*) the standard of living of the different classes of the population. I shall first mention what strike me as note-worthy facts in connection with the heads above enumerated, and then point out the bearing they have on the economic condition of the population. Detailed statistics bearing on these matters are given in the appendix.

Increase of population.

23. A fairly correct census was taken in 1871 and the population of the Presidency was found to be 31½ millions. Owing to the famine of 1876–78 the population decreased in 1881 to 30½ millions. The loss of population was specially heavy in the districts of Kurnool, Bellary and Anantapur, Salem and Cuddapah, the percentage of loss ranging between 17 and 26. The census taken in the current year shows that during the last decade the population has increased by no less than 4½ millions or 15·6 per cent. The rates of increase in the districts which had suffered severely from the last famine are specially remarkable. These high rates are no doubt mainly due to the fact that the famine killed off disproportionately large numbers of the juvenile and aged population, leaving among the survivors a larger proportion than usual of adults of the productive ages. The rapid recovery of the population of a country after great calamities seems to be a well attested fact and has often been noticed. Mr. Thorold Rogers in his "Six Centuries of Work and Wages" observes: "We learn from contemporary accounts that rapid growth of population followed on the destruction of the Black Death (in England in the 13th century). It is said that after this event double and triple births were frequent, that marriages were singularly fertile, and that in a short time the void made by the pestilence was no longer visible. The repressive check of a high standard of living was removed by the ease with which the survivors could obtain that standard and accumulate from a considerable margin beyond it. . . . . I make no doubt that the population speedily righted itself, as it has done on many other occasions, when a sudden or abnormal destruction of human life has occurred in a people and the people has a recuperative power." For a consideration of the question as to what conclusions bearing on the economic condition of the people, the increase in the population during the last decade leads to, we must await the publication of the detailed results of the census. It seems, however, to be pretty clear that the normal rate of

increase, viz., ·8 per cent. per annum, given in the census report of this Presidency for 1881, is much below the mark. Mr. Hardy, in the chapter on the rate of increase of population contributed by him to the report on the census of British India taken in 1881, has calculated the rate of increase for the whole of the Madras Presidency to be ·6 per cent, and for the tracts not afflicted by famine, ·8 per cent. Between 1856 and 1871, the population had increased at the rate of 1·2 per cent. That this rate must have been higher than the rate which had obtained previously when the country suffered from severe agricultural depression is evident from the fact that the proportion of the population under 20 years of age, that is, born subsequent to 1851, to the total population censused in 1871, was found to be as high as 52½ per cent., while, according to the life table, the proportion must have been something like 45 per cent. The increase of population during the last decade has been at the rate of 1·44 per cent. and during the last 35 years, ·84 per cent. not merely in the non-famine tracts but throughout the whole Presidency. So severe a famine as that of 1876-77 is not likely to occur except once in a century and it would probably be nearer the mark to assume the normal increase of population under present conditions to be not much less than 1 per cent., even making allowance for mortality from drought and scarcities, such as those that usually occur. At this rate the population will double itself in 70 years. This high rate of increase, while showing that the means of subsistence at the present day are more plentiful than in times past, shows at the same time that the pressure of population is likely to become more severe in the future than in the past, especially when it is considered how universal is the custom of early marriages and how difficult it is to introduce salutary changes in this custom. Dr. Farr has pointed out that undue increase or decrease of population in England is capable of being remedied by regulating the number of marriages. He says: "at present (in England) one-fifth of the women who attain the age of 24·3 years never marry; if one-half of the women who attained that age never married, and if illegitimate births did not increase, the births would ultimately not exceed the deaths, and the population would remain stationary. But the same end would be almost as effectually, and less harshly, attained though four-fifths of the women who arrived at the mean age continued to marry, if instead of beginning to marry at 18, none married under 23 and the mean age of marriage were raised to 30 years; for the interval from generation to generation would be thus extended, the children to a marriage diminished and the number of women at 30 would be reduced by the loss of the younger lives" (see Farr's Vital Statistics). He adds that under the pressure of circumstances, the population in England, to a considerable extent, regulates itself in the manner above pointed out to prevent any impairment of the standard of living and frequently with a view to bring about a rise in that standard. Such a process of adjustment is of course much more difficult of application in India where the marriage customs are less flexible. In England the average age of marriage for women is about 25 years, and only 18 per cent. of women of ages between 15 and 25 are married and ·2 per cent. are widowed. Further, of the women who reach 25 years of age, 20 per cent. never marry. In this Presidency nearly 80 per cent. of women between the ages of 15 and 25 are married and 7 per cent. are widowed, and a considerable proportion of the widows are debarred by the customs of the country from re-marriage. I have been informed that 50 or even 40 years ago men married much later (generally * after 30 years) than they do now, while women were married as early as at present, even among the higher classes, the reason being poverty and the difficulty of procuring sufficient money to pay to the parents of girls and purchasing their consent to the marriage. This, combined with the system of enforced widowhood, had the effect of putting a check on the inordinate increase of population by abridging the duration of married life. The great disparity in the ages of

* The Hindu Sastras recommend marriages between men of 32 years of age and girls of 10 years, or men of 24 years and girls of 8. There is an inscription at Verinjipuram, North Arcot district, dated during the reign of Verapratapa Devaraja Maharajah of Vijianaggur, A.D. 1419, which shows that the practice of paying money to parents of girls to induce them to give them in marriage was widely prevalent in former times. The inscription states "in the reign of the illustrious Verapratapa Devaraja Maharajah, the great men of all branches of sacred studies of the Kingdom drew up in the presence of Gopinatha arka pushkarani, a document containing an agreement regarding the sacred law. According to this, if the Brahmins of this Kingdom of Padaividu, viz., Kannadigas, Tamiras, Telugus, Ilalas, &c., of all Gotras, Sutras and Sakas conclude a marriage, they shall from this day forward do it by Kanyadanam. Those who do not adopt Kanyadanam, *i.e.*, both those who give away a girl after having received gold, and those who conclude a marriage after having given gold, shall be liable to punishment by the King and shall be excluded from the community of the Brahmins." The inscription is interesting as showing in what manner legislation on social matters was effected in the old days.

the married couple which is said to influence the sex of the offspring, possibly accounts also for the scarcity of girls which, if current belief is to be credited, existed in former times. During later years, however, it became quite the fashion among the well-to-do to marry their sons while still very young, though in view of the prejudicial effect which very early marriages have on the education of boys, a slight change for the better has recently become perceptible.* In India as in England, increase in the means of subsistence leads to increase in the number of marriages among the lower classes. In England, this tendency is, to some extent, counteracted by the example of the middle classes who postpone marriages in order that the standard of living may not deteriorate. In India, on the contrary, with the classes corresponding to middle-classes in England, early marriage of girls is a religious obligation, and their example in this respect is the reverse of beneficial. These considerations will bring home to our minds the futility of the expectation that great changes can be produced in the condition of the masses, within the periods of time which are insufficient for effecting a transformation in deep-rooted national habits, and will enable us to estimate rightly the value of the advance made under such difficulties.

* In England the number of persons under 21 years of age who contract marriages appears to have increased as shown below :—

	Persons under 21 years who marry per 1,000. Men.	Women.
1850–52	7·6	24·3
1860–62	9·5	29·6
1870–72	11·8	34·1

The increase of early marriages is stated to be entirely due to the prosperous condition of the lower classes, the middle classes, unlike those in India, preferring to postpone marriage on account of the continual increase in the standard of living. Professor Marshall remarks: "In the middle classes a man's income seldom reaches its maximum till he is 40 or 50 years old; and the expense of bringing up his children is heavy and lasts for many years. The artisan earns nearly as much at 21 as he ever does, unless he rises to a responsible post, but he does not earn much before he is 21; his children are likely to be a considerable expense to him till about the age of 15; unless they are sent to a factory where they may pay their way at a very early age; and lastly the labourer earns nearly full wages at 18, while his children begin to pay their expenses very early. In consequence, the average age of marriage is highest among the middle classes, it is low among the artisans and still lower among the unskilled labourers." It will have been inferred from my remarks that looking at the question purely from the point of view of preventing undue increase of population, the evils of compulsory early marriages of Hindu women are mitigated by the system of enforced widowhood, and a relaxation of the restrictions on widow marriage necessitates relaxation of the system of early marriages by postponing marriages of girls for some years after the period at which by present opinion they are recognized as marriageable. This of course is no objection to widow re-marriage reform but only shows why the progress of the reform is so slow. There are various adjustments in other directions necessary before the reform is likely to be generally accepted.

Increase in the acreage of cultivation.

24. We have next to consider whether the increase in agricultural production has kept pace with the increase of population. According to the calculations already referred to, the population in 1856 must have amounted to 26½ millions, and as there was a famine in 1854, the population in 1852 may be taken at about this figure. Between 1852 and 1891 the population has increased from 26½ to 34½ millions or by 30 per cent. Statistics of acreage of cultivation are not available for zemindaris and inam villages, and therefore it is not possible to calculate the increase in production with any very great accuracy. Nevertheless an analysis of the statistics of acreage available in regard to ryotwar lands serves to show roughly that the increase in the cultivated area, making allowance for the increased productiveness of irrigated as compared with unirrigated lands, is quite on a par with it if it does not exceed the increase in population. Excluding South Canara and Malabar, for which districts, owing to the absence of a survey, statistics of acreage are not available, the ryotwar cultivation was in 1852, 12·2 million acres, of which 9·5 million acres were unirrigated, 2·3 million acres were irrigated from Government sources of irrigation and ·4 million of acres irrigated by private sources, but were taxed at specially high rates on account of the valuable crops grown. These areas require a double correction to be applied to them, first, because they include portions of fields left waste which were charged for, though not cultivated, and which are excluded from cultivation statistics for later years, and secondly, because the areas given in the old surveys have been found, by the recent surveys, to be somewhat below the truth. On this account, on a rough calculation, it is found that ¾ million of acres has to be added to the acreage of 1852, to admit of its being compared with the acreage of more recent years in districts which have been surveyed. In 1890 the area of cultivated lands classed as dry, *i.e.*, not irrigated by Government sources of irrigation, was 13·64 millions of acres, of which 12·64 millions were unirrigated and 1 million was irrigated by wells constructed by the ryots at their own expense and 3·44 millions of acres of lands irrigated by Government sources. The increase in the area of cultiva-

tion is thus—(1) 25 per cent. in unirrigated lands, (2) 41 per cent. in lands irrigated by Government sources of irrigation, and (3) 140 per cent. in lands irrigated by private wells. Nearly the whole of the increase under the second head amounting to upwards of a million of acres is due to the extension of cultivation in tracts commanded by the great anicut systems—Godávari, Kistna, Cauvery, Pennér, Pálár and Támbraparni—which secure an almost unfailing supply of water, and every acre of irrigated lands in these tracts produces, on an average, not less than four times as much as they would do if they were unirrigated. Moreover the increase of production due to the great irrigation systems cannot be measured merely by the increase in the acreage of cultivation, as the increase of produce, consequent on an assured supply to lands which before the anicuts were constructed were dependent on a precarious supply of water, and on additional supply of water for a second crop to lands cultivated formerly with a single crop, amounting in all to about $1\frac{1}{2}$ millions of acres, must be taken into account. Similarly, the million of acres irrigated by private wells produce as much at least a 4 millions of acres of unirrigated lands. Making allowance for these considerations and taking into account the increase in the cultivated area under such articles as cotton indigo, ground-nut, coffee, sugarcane, tea and cinchona, it seems to me that the percentage of increase in production cannot be less than 3 or 4 times the increase in population. There are no means of making an exact calculation; all that can be stated is that the increased production is very considerable. The area under cotton, which in 1852 was a little less than a million of acres, has increased to more than $1\frac{3}{4}$ millions of acres. The area under indigo has increased from about 200,000 acres to more than 500,000 acres or by 150 per cent.; ground-nut which in former years was cultivated to a small extent to meet local demands has now become a very remunerative commercial crop. It is chiefly cultivated in the South Arcot district where the acreage under it has risen from about 6,700 acres in 1852 to 190,000 acres in 1889–90. The area under sugarcane has risen from 38,400 to 70,000 acres. Though the acreage under this crop may appear small, the crop itself is very valuable, the value of the outturn per acre being more than 20 times the outturn on dry lands. The area under coffee and tea is 55,000 and 5,000 acres respectively. These crops are of course extremely valuable.

Alleged decrease of rainfall.

25. In this connection there are two prevalent notions which deserve some notice. These are (1) that the rainfall has sensibly diminished of late years, and (2) that the fertility of the soil, under the improvident and non-restorative systems of native cultivation, has deteriorated.[12] Both these notions have been shown, by scientific men who have given close attention to the subject, to be unfounded to a great extent. The prevalence of these impressious is sufficiently accounted for by the habit of old people in all countries of asserting that "in the days of their youth the fields were greener and the sun warmer" (or as we should say in India "less intense"). We have statistics of the rainfall for some stations for the last 80 years, and they do not show that there has been any appreciable diminution in the quantity of annual rainfall during this period. The complaint of deficient rainfall is also, it must be remembered, not a new one. The following passages extracted from Buchanan's "Journey" in 1800 show that people complained in much the same way then, that they do now. "*Tarkeri* (Coimbatore district). The people say that since the death of Hyder (*i.e.*, since 1782 or for 18 years) they have had one year with a proper fall of rain. This year there has been abundance, but it came too late by two months." "*Darapuram.* Owing to the want of rain and of stock the farmers are not able to cultivate all that they rent, &c." "*Pryapattana*, *Grishmaritu* (summer season) contains the two months including the summer solstice. It is said that formerly during this period the weather used to be constantly clouded, with a regular unremitting drizzling rain; but for the last half a century such seasons have occurred only once in 4 or 5 years; and in the intervening ones, although the cloudy weather continues, the constant rain has ceased,

[12] A third impression which is prevalent, though not confined to this country, is that men in past times were giants in stature, had more robust health and lived longer than their degenerate descendants do now. In England it was currently believed that the knights of the middle ages were men of great stature, until it was shown that the armour worn by them was too small to fit the present race of men in the upper classes of society. In European countries, the average duration of life has increased owing to diminution in infant mortality. It may be that the diminution of risks to life has had the effect of prolonging to adult age frail lives which under the old conditions would have had no chance of surviving to that age, but as the conditions favorable to the life of frail infants are also conditions which diminish the risks to which fairly healthy persons are subject, their general effect on the whole population cannot be other than beneficial. These remarks, in so far as the present conditions differ from the past, are equally applicable to this country.

and in its place heavy showers have come at intervals of 3 or 4 days, and these are succeeded by some thunder. *Varsharitu* (rainy season). Formerly the rains used to be incessant and heavy; of late years they have not been so copious oftener than once in 4 or 5 years; still they are almost always sufficient to produce a good crop of grass and dry grains, and one crop of rice. Pryapattana has therefore been termed the chosen city of the natives of Karnata who suffer from scarcity of rain." . . . "*Haltoray. Change of climate.* The natives say that formerly the rains were so copious that by means of small tanks a great part of the country could be cultivated with rice. These tanks were only sufficient to contain 8 or 10 days water, and to supply the fields when such short intervals of fair weather occurred. For 40 years past, however, a change having taken place in the climate, no rice has been cultivated except by means of large reservoirs." Buchanan adds "the truth of this allegation is confirmed by the number of small tanks, the ruins of which are now visible; and by the plots of ground levelled for rice which are near these tanks and which are now quite waste." Possibly this was the result of the clearance of forests which are stated to have some effect in regulating and conserving local falls of rain but no influence in modifying the general features of climate. Dr. Brandis, who might be expected to claim for forests all the merit they could justly lay claim to, states: "There is no proof that forests modify the climate to any great extent. The great features of climate depend on cosmic causes, which are independent of local circumstances. Large extent of forests or large areas of irrigated lands may, however, have some effect in increasing the rainfall at certain seasons, and there is no doubt that in the vicinity of dense forests and on irrigated lands, the air near the ground is generally moister during the dry season and the dew heavier." In the Godávari district, where forests had been extensively cleared in recent times, Mr. Henry Forbes, the Sub-Collector, reported in 1848 that the forest had receded, but that he thought it open to question whether the diminution in the streams which came from the hills was not in the time which the stream took to exhaust itself, instead of in the body of water passing down to its bed; whether the rain was not said to be less in quantity only because, falling on the hills and no longer restrained by the trunks and roots of trees and allowed no time to percolate through the soil and fissures of rocks and to supply the reservoirs of springs, it poured down in torrents and left the water-courses dry as soon as the rains had ceased to fall. Moreover, the want of communications during the rainy season, and the difficulty in crossing unbridged rivers, and the liability of the country to inundations in past times were all calculated to produce an exaggerated impression regarding the quantity of rainfall. The accounts of famines in past centuries given in the previous portion of this memorandum will show that large portions of Southern India were liable to severe and prolonged droughts quite as much in past times as at present. Mr. Graham writing in 1797, *i.e.*, nearly a century ago, says of Salem: "A person who had not experienced the contrary would be led to suppose that the Baramahal possessed peculiar advantages of situation, and that, lying between Mysore and the Carnatic, the soil would experience the best effects from a participation of both monsoons. We know, however, that the rains are extremely precarious, and that when they do fall, they are either partial and scanty, or if plentiful, that the season has passed; and the only purpose they serve, as at present, is from their violence to destroy half the tanks in the country. How often has the farmer, deceived by a passing shower, imprudently committed his seed to the ground, and how often have his hopes of a return been blasted by a succeeding drought, equally fatal to his crop as to his cattle! How frequently have we observed whole fields of grain apparently vigorous, and rapidly advancing to perfection, destroyed in one night by devouring insects, and the seemingly full-eared cumboo, which one would pronounce in a few days fit for reaping, exhibiting when rubbed between the hands nothing but a useless powder, the consequence of its premature formation!" I have examined the accounts given in the old reports[13] regarding the character of the agricultural season each year from the beginning of the century, and I find that there is no reason to believe either that the rainfall has diminished or that unfavorable seasons are more frequent now than in the past. There were then as prolonged and frequent droughts as now. If the drought was of short

[13] Surgeon-General Edward Balfour, after instituting careful enquiries in 1849, came to the conclusion that "it may be confidently stated that in India within the present century, the rainfall has not diminished, nor has the quantity annually falling now become more uncertain, but that man partly ignorant and wholly reckless, has denuded the soil of its trees and shrubs and bared the surface to the sun's rays, thus depriving the country of its conservative agents and making the extremes of floods and droughts of more frequent occurrence and more severe."

duration and affected small portions of country, the people managed to get on; if, however, by a combination of circumstances the drought continued over two or three years and affected simultaneously large portions of the country, the result was famine. The denudation of forests appears, however, to have affected the supply of subsoil water in the vicinity of hills and led to the drying up of streams fed by springs. Dr. Brandis remarks that "in the Coimbatore district the Noyel river, the main channel of which rises in the Bolampatti valley, probably has less water now in the dry season than it had 30 years ago. In the Palladam taluk the old anicuts now remaining unused attest this." The importance of forests in subserving the needs of agriculture cannot of course be over-estimated, but there is, on the whole, no reason to suppose that their clearance has diminished the rainfall [14] to such an extent as materially to affect the yield of lands. The disappearance of forests has of course improved the public health, for many tracts of country, in the Madura district for instance, now perfectly healthy were, 60 or 70 years ago, notoriously feverish.

Alleged deterioration of the soil by over-cropping.

26. If then, there is no sufficient evidence in regard to any diminution in the annual rainfall, there is still less evidence to show that there has been any sensible deterioration in the productive capacity of lands. The arguments based on a comparison of the rates of average outturn per acre for the several grains given in the Ayeen Akbari with the outturns assumed at the present day, will not bear examination. According to the Ayeen Akbari tables, the average outturn per acre in the middle of the 16th century was for rice (apparently unhusked) 1,338 lb., for wheat 1,155 lb., for cotton unpicked 670 lb. The averages in these tables have been arrived at with reference to the rates for good, bad and middling lands, but without any attempt being made to find out under which of these classes the area predominated. Moreover, with the immense increase in the acreage of cultivation especially of inferior soils, the average outturn must necessarily decrease, while to establish a deterioration it must be shown that lands under cultivation in former times yield less now than they did before. In the case of wheat, especially, irrigation makes a great difference, the yield of irrigated wheat being from 50 to 300 per cent. in excess of the outturn of unirrigated wheat. The dominions of the Emperor Akbar did not extend to the south of the Vyndia Mountains, and the Ayeen Akbari rates cannot therefore be applied to South India. If the rate for rice, 1,338 lb., given in these tables refer to unhusked rice, the Madras settlement average (1,621 lb.) is considerably higher. Cotton is frequently sown as a mixed crop, and it is difficult to calculate its average outturn. There is nothing, however, to show that its outturn has diminished. In a recent report on the cultivation of cotton in the Tinnevelly district submitted to the Madras Agricultural Department by the Agricultural Inspector, Pranatartihara Aiyar, it is stated, "cotton soils of the best quality sell for Rs. 1,000 a sanghili (3·64 acres); ordinary soils for Rs. 500, while inferior soils sell below Rs. 200. In fertile soils and under good treatment 1,000 lb. seed cotton per acre is no unusual outturn; an ordinary good yield of cotton may be taken to vary from 750 lb. to 900 lb. of seed cotton, while 500 lb. may be taken as a fair average of yield taking all soils into consideration. These figures have been arrived at from the statements of different classes of ryots and include the first and second courses of pickings. It is assumed by dealers that 6 podis (of about 328 lb. each) of seed cotton are required to produce 500 lb. of lint, and therefore the average outturn of an acre is 125 lb. of lint. In the United States, the average outturn of cotton is about 567 lb. seed cotton or 189 lb. lint per acre." In [15] 1862 the average outturn of Tinnevelly cotton was reported to be 300 lb. of seed cotton or 75 lb. of lint. The Agricultural Inspector adds "that the outturn in Tinnevelly is somewhat greater than

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[14] Mr. Mackenzie in the Kistna District Manual remarks: "It would no doubt be interesting to find any indication of change of climate, for it is supposed that in former centuries, before the forests were cleared, there was a much heavier rainfall. Hiouen Tsang's description of Dhanakacheka with trees and gushing fountains supports this idea, but we have seen that even in the 13th century there were quarrels about pasture land, bitter enough to cause war, and we shall see in the following chapter that the Mahomedan historians described the famines in A.D. 1423 and 1474 in language that might have applied to the Guntúr famine of 1832. We cannot say therefore that there is historical evidence that the climate has become worse."

[15] Mr. Nicholson in his valuable "Preliminary Note" printed in the Report of the Madras Agricultural Committee remarks: "Forty years ago the yield of cotton in Bellary, Cuddapah, Coimbatore and Tinnevelly was 90, 50, 50 and 80 lb. per acre respectively (Collector's reports in Wheeler's Hand-book) while the present average even on good black cotton soil in those districts is not above 62½ lb. per acre." The statement appended to Wheeler's Hand-book, however, shows that the outturn of clean cotton per acre was estimated at only 46, 50, 27 and 75 lb. respectively. The average outturn is not less now. Sir Thomas Munro in 1806 estimated the average outturn in the Ceded districts at less than 20 lb. per acre. Mr. Rundall, Commercial Resident in the Ceded districts, writing in 1819, states that the native produce of cotton is not more than 30 lb. (clean cotton) per acre,

formerly is admitted by the ryots, and unless this were a well known fact they would make no such admission. The explanation may be found in the fact that the system of adding all kinds of earthy matter to the manure heaps, by which the quantity is not only largely increased but is also better decomposed, is only a recent practice. Moreover all soils are now kept much cleaner than before owing to closer and better tillage." The allegation regarding the diminished outturn of lands is based to a great extent upon the *a priori* reasoning that when the ingredients forming plant food abstracted from the soil by continuous cropping are not restored to it by artificial manuring, it must necessarily deteriorate. Recent enquiries made into agricultural practices in this country by scientific agricultural experts have, however, resulted in showing that the injurious effects attributed to native methods of agriculture are grossly exaggerated. Professor Wallace in his "India in 1888" emphatically denies that the fertility of the soil is being exhausted by native practices. He quotes from the report of Mr. Chisholm, the Settlement-officer of Bilsapur, the following remarks as to how the outturn is affected by the continuous cropping of irrigated lands. "When fresh soil is broken up for rice cultivation, the ground can never be got into proper order during the first year, and the yield is less than in the old fields. In the second year the outturn rises about one-eighth above that of the old fields and increases gradually year by year until the fifth, when it reaches 50 per cent. above the old fields. It then commences to decline, and in about another five years has subsided to the level of the old fields, and at that level it remains unchanged for ever. Many fields for instance are believed to have been continuously cultivated for 150 years[16] and more, and yet they are in no way inferior to land reclaimed from the jungle but 15 years ago." Professor Wallace goes on to remark that 5 lb. of nitrogen is required for an acre combined by electric action. Thunderstorms being common during the south-west monsoon months, India has a natural advantage over the British and American wheat growers, whose supply of nitrogen is, in a great measure, drawn from vegetable accumulations in a virgin soil, which is, in consequence of a system of close cropping, becoming exhausted. More recently, Dr. Voelcker has expressed an opinion to a similar effect. He states: "the possibility of soil exhaustion going on (in India) can only be determined by a careful study of what is removed from the land, and how far this is replaced by the forces of nature and by the artificial nourishment of manuring. I have mentioned the deficiency of nitrogen which I observed in the case of several Indian soils, but it is worthy of note too, how very large a proportion of the crops annually grown, also of the trees and shrubs and even of the weeds are leguminous in character, and may thus, if recent investigations be correct, possibly derive their nitrogen from the atmosphere." Dr. Voelcker has given high praise to the native methods of cultivation which he considers are excellent, the problem of improving native agriculture being a more difficult one than the problem of improving English agriculture. The "garden" cultivation, *i.e.*, cultivation with the aid of wells, presents, in his opinion, "some of the most splendid features of careful and high class cultivation that one can possibly see in any part of the world." "Garden" cultivation has, as already remarked, greatly increased in this Presidency. To take one district, Coimbatore. The number of irrigation wells in good order, which were 22,000 in number in 1801, increased to 28,719 in 1821, to 31,507 in 1852, to 58,385 in 1882, and to 60,283 in 1888-89.[17] This means on about 15 per cent. of the area under cultivation, the outturn was quadrupled or even quintupled. It was on account of the existence of these wells that Coimbatore, though one of the driest districts in the Presidency, suffered so little from the famine of 1876-78; since the famine, cultivation by means of wells has been extending in other districts also. Dr. Brandis, who travelled through the several districts of the Presidency in 1880, writes in his report on Forest management, "I was much gratified to

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[16] In an inscription (*vide* Appendix) recording a grant to a Jain temple at Negapatam by Kulottungachola (A.D. 1084) the produce of certain villages which can now be identified is given. Comparing the present outturn with the rates given in the inscription, it is found that on the whole the produce has increased and not diminished. There is a popular impression in the Godávari district that the construction of anicuts and locks has diminished the quantity of silt deposited on lands under irrigation. I have also heard a story—apocryphal, no doubt, but still significant. It appears that an astute Tanjore Mirassidar paid a handsome bribe to the subordinate officers of the Public Works Department, to be allowed to breach the bank of a river when in full flood and that, though he got no produce from his lands the first year, he made a great profit in subsequent years. This, of course, is a very dangerous way of manuring lands. The inundations of the Nile fertilize the lands subject to them, but they often do as much harm as good.

[17] I examined the accounts of 10 villages in the Coimbatore taluk and found that the number of wells had increased from 208 in 1860 to 315 in 1890.

see in Bellary, Salem and other districts the large number of new wells made since the famine, and old wells deepened; and it seemed to me that the people fully recognize the value of wells for irrigation. Many of the wells in the dry inland districts are large and beautifully built, 30 feet square and 25 feet deep or more, and such wells cost from Rs. 500 to Rs. 1,000." The Board's report on the Revenue Settlement of the Presidency for the year ending 30th June 1890 shows that 3,176 wells were excavated in that year by Government ryots at a cost of Rs. 2,63,677; and of this number, three-fourths were in Salem, Coimbatore and Chingleput. The same report shows that in seven districts, from which alone returns had been received, the number of wells in use for supplementing irrigation from Government works was no less than 48,220, showing beyond doubt that the policy recently adopted by Government of doing away with the last remnant of restrictive regulations calculated to impede the extension of well irrigation used for the purpose of supplementing the deficiency of irrigation from Government works and saving the Government as well as the ryots from loss, was an eminently wise one. I am informed that large numbers of wells have been excavated in the Chingleput, North Arcot, Coimbatore, Madura and Tinnevelly districts during the last two years with the aid of loans obtained under the very favorable rules which have been framed for the purpose. In the single taluk of Ponnéri, which is liable more or less to drought, it appears that no less than 900 substantial wells have been excavated during the last six months. This is an immense boon to that taluk which will henceforth, to a great extent, be protected from the effects of partial droughts. The increase of produce under the great irrigation systems has already been noticed. Of late years considerable attention has been paid to the repair of minor irrigation works also, and when the project for the restoration of tanks throughout the Presidency at a cost of 26 lakhs of rupees, which is now under execution is completed, there is no doubt that the efficiency of the tanks and the produce of the lands under them will be greatly increased. As regards dry or unirrigated lands, it is true that there is now less fallowing than formerly, though the practice of leaving lands fallow prevails even now to a much greater extent than is generally supposed. Thus out of 17 millions of unirrigated lands held by Government ryots no less than 3 millions were left fallow in 1890. In the Godávari district one-half, and in the Tinnevelly district one-third of the ryots' holdings is left fallow annually. There is, besides, a large area of lands on the margin of cultivation which are taken up for cultivation or relinquished by the ryots as it suits them. Cultivation under a system of fallows is of course poor and slovenly cultivation, and with the increase of population and the decrease in the area of waste, must necessarily be displaced by cultivation under improved methods. My enquiries tend to show that under the stress of necessity and the additional incentives to individual exertion promoted by the breakup of the joint family system, greater care is now bestowed on cultivation of lands in the Tanjore district than in times past; and this is to some extent the case in other districts also. If any marked results have not been obtained in this direction, it is not because the ryots are so very unintelligent that they could not be induced to adopt improved methods of cultivation, but because the pressure of population has not enhanced the prices of agricultural produce to such an extent as to make *intensive* cultivation [18] necessary or profitable.

Prices.

27. *Prices* of commodities appear to have varied enormously in different parts of the country in previous centuries owing to the difficulty of communication and general insecurity; they were comparatively high in such districts as Malabar and South Canara which exported spices much in demand in Europe, receiving in return gold and silver. In the districts in the interior, prices were exceedingly low. We find, for

[18] The English example is very instructive. The average price of wheat in the beginning of the 15th century was only 6*s*. a quarter and in particular years it went down as low as 1*s*. 2*d*. Between 1459 and 1560, the average price rose to 9*s*. 2*d*. in consequence mainly of the debasement of the currency. From 1561 to 1601 the average price was 47*s*. 6*d*. In the 17th and 18th centuries prices were at the same level. In the first half of the present century the average price was 60*s*. The greatest improvements in agriculture were effected in the 17th and 18th centuries and the first half of the 19th century. The price, however, has since under the stress of foreign competition gone down as low as 30*s*. a quarter. The consequence is that high cultivation does not pay in England. "The soil is weakly farmed, undermanned, and understocked, partly because capital has dwindled, partly because farmers are compelled to realize something, even if the sales are premature. Land is going back: it is falling out of condition, if not out of cultivation, and farmers are too poor, too weak and dispirited to restore or maintain it. Its produce per acre is diminishing and the number of sheep has decreased by more than two millions since 1875. High farming at present prices appears waste of money; agriculture cannot hold its own by *intension* against *extension*. The progress of centuries seems thrown away; the instrument becomes useless just when it is perfected and able to double the existing produce."—*Prothero's Pioneers and Progress of English Farming.*

instance, that the commutation rate adopted by Hurry Hur Roy, the Vijianagar Sovereign, for the settlement of land revenue in Canara in the middle of the 14th century was 3 kattis for 1 ghetti pagoda, or 30 seers of 80 tolas of rice per rupee, while the present price is 15 seers per rupee. Buchanan states that in the 15th century the price adopted for fixing the tax on cocoanut plantations was 6 pagodas or 24 rupees per 1,000 cocoanuts. The price is not much higher at present. In the Ramnad country, on the other hand, it will be seen from the letter of the Jesuit Missionary already quoted that in 1713, 8 markals of excellent husked rice could be purchased for 1 fanam, and Mr. Nelson, the compiler of the Madura District Manual, says that the rate is equivalent to 96 lbs. for $2\frac{1}{4}d.$, or 512 seers of 80 tolas for 1 rupee, which is nearly one-twenty-third of the present price. In the Chingleput district, it appears that in 1733 paddy was sold at 25 pagodas per garce, which is about one-half of the present price. Twenty years previously, however, it would seem that this would have been reckoned a famine price. The price of paddy in the last quarter of the last century in the Ganjam district appears to have averaged 8*d.* per cwt., or 168 seers of 80 tolas per rupee or about one-sixth of the present price. Comparatively high prices appear to have ruled at this time in the Southern districts owing to the devastating wars and famines from which they suffered. Since the beginning of the century we have continuous records of the prices of food-grains. The old prices are, strictly speaking, not comparable with recent prices on account of the variety of the measures in terms of which the prices were quoted in the old days, and the uncertainty as to their contents, but they nevertheless give a fairly correct general idea of the changes that have occurred. In the appendix I have given tables showing the average prices of the four principal food-grains for quinquennial periods, leaving out of account famine years. From these tables it will be seen that prices were at their lowest for some years before 1850, in consequence of the insufficiency of the currency to meet the requirements of the country. Representing the average prices of the food-grains in the five years ending 1853 by 100, the average prices at the quinquennial periods referred to will be indicated by the numbers shown in the subjoined table:—

Grains.	Average for five years ending						
	1813.	1823.	1832.	1853.	1865.	1874.	1888.
Paddy	128	134	117	100	264	216	234
Cholum	135	141	118	100	227	182	189
Ragi	133	141	114	100	233	180	192
Cumbu	123	137	110	100	227	185	200
All four grains ..	129	138	115	100	238	197	204

The above table clearly brings out the following conclusions. *First*, from about 1828 to 1853, or for a period of nearly 25 years, the prices rapidly declined till they reached a level which was one-fourth* less than the prices in the early years of the century on which the land settlements were based. The result was the acute agricultural depression already described and the collapse of the settlements; *secondly*, prices rose rapidly after 1853 till they reached their culmination in the five years ending 1865, when they were two-and-a-half times what they were prior to 1853 and twice as high as in the early years of the century. The causes of this sudden rise have already been mentioned; they may be briefly recapitulated as follows. The gold discoveries of America and Australia in 1848 led to a large influx of gold into Europe, raising prices and creating a demand for Indian productions. The substitution of gold for silver in the currencies of the principal European countries cheapened the latter metal and made it available for export to India. The Crimean War at the same time led to the development of the trade of India in jute and oil-seeds. The Indian Mutiny necessitated large remittances in silver for expenditure in India, and the construction of public works, especially railways, had the same effect. The American War and the consequent Cotton famine in England developed an

* As the figures given in the table represent averages of prices differing widely and relating to large tracts of country, they must be taken as indicating the direction of the movement of prices and not as a strict measure of their rise or fall. I have endeavoured to obtain information regarding the course of prices from the accounts kept by landholders and merchants. The results which are given in the appendix are confirmatory of the inferences derivable from the table given here.

enormous trade in the somewhat hitherto despised Indian cotton. The net imports into India of gold and silver which in the decade ending 1849 was 21 millions rose successively to 70 millions in the decade ending 1859, and to 159 millions in the decade ending 1869. *Thirdly*, after 1870, prices fell by about 20 per cent. from the level they had attained in 1865, but were nevertheless nearly twice as high as in 1853, and 50 per cent. higher than in the earlier years of the century. The re-action was brought about of course by the cessation of the causes which had led to the influx into India of the precious metals in the previous decade. The cotton famine in England ended with the American war and the United States resumed their position as the chief suppliers of cotton to England, and the loans for the construction of public works in India ceased. India, instead of receiving large sums of money, had to remit large sums in payment of interest on the obligations already contracted and to meet the increased charges incurred in England as a consequence of the amalgamation of Indian Army with that in England. The net imports of gold and silver amounted in the five years ending 1874 only to 15 and 18 millions against 29 and 50 millions respectively in the previous five years. *Fourthly*, leaving out of account the last two years of drought, the average prices of the previous five years show a slight increase as compared with those in the five years ending 1874, *i.e.*, the years immediately preceding the great famine of 1876-78.

Effect of the improvement of communications on prices.

28. The great benefits conferred on the country by the improvement of communications are too obvious to need detailed consideration. Nevertheless a few facts gleaned from the old reports will here be given to enable us to realize what immense advance there has been in this direction. Owing to the absence of roads, pack bullocks and coolies were the only means of conveyance 60 or 70 years ago, and the cost of transport of bulky articles for long distances was consequently prohibitive. Buchanan, writing in 1800, states that the wage of a cooly in the Coimbatore district for carrying a man's load 10 miles was 2 gopali fanams or 5 annas 4 pies. The pacification of the country led to a revival of trade and the increase in the means of conveyance, and we accordingly find that the rate was reduced to 2 annas 6 pies in 1804 and to 2 annas in 1839. The hire of a bullock carrying, say, 200 lb. 10 miles was 5 annas in 1809 and 4 annas in 1839. The Collector of Coimbatore writing in the latter year gives the following as the cost of carriage for 100 miles of 1 ton of goods by men, pack bullocks and carts—by coolies Rs. 21–14–0; by pack bullocks Rs. 10–15–0; by bandies Rs. 8–12–0. The figures show, as might be expected, that carriage by coolies even in those days was the most expensive of all modes of conveyance. In Nellore the cost of carrying 1 putti of grain (742 Madras measures) was 1 star pagoda and 5 fanams or Rs. 4 for every 8 miles in 1805. Carts were not used in the district then or for a long time afterwards. The Collector writing in 1847 mentions as a novelty that he had for the first time used carts during his tours. The cost of carriage of grain by means of pack bullocks for a distance of 8 miles amounted to one-third of the value of the grain which could not therefore be profitably transported to places distant even 24 miles, unless the price at the place of import was more than double that at the place of production. Piece-goods manufactured at Nellore were carried all the way to Madras—a distance of 110 miles—on the heads of coolies. Wálajáh was a great emporium of trade and consequently the cost of carriage to that station was lower than in other places. Buchanan mentions that in 1800 the hire of a bullock-load of 8 maunds or 200 lb. from Bangalore to Wálajáh—a distance of 145 miles—was Rs. 1–4–0 or Rs. 1–8–0 per ton per mile according to the nature of the goods carried, and these rates, allowing for the fall in the purchasing power of the rupee, would be equivalent to Rs. 2 or Rs. 2–8–0 at the present day. In the case of grain the cost of carriage thus exceeded the value of the grain. The result was violent fluctuations in one direction or the other in prices according as the harvests were good or deficient, and it often happened that, while in one tract of country people were in the midst of plenty, in an adjoining tract not far distant the inhabitants were suffering the direst distress. When the terrible famine of 1833 was raging in Guntúr, there was plenty of grain in Malabar and South Canara where it was being sold at ordinary prices. The report of the Cotton Committee of 1848 mentions that when grain was selling at from 6*s*. to 8*s*. a quarter at Kandeish, the price at Poona was from 64*s*. to 70*s*. a quarter. Mr. Nicholson in his Manual of the Coimbatore district has so well described the revolution in trade effected by the improvement of communications in

that district that his remarks may be usefully quoted here. He states: "From various reports it is known that in 1800 there were practically no roads, but merely tracks; there was not a cart in the district, and what traffic existed was carried on by pack bullocks, and by ponies and by basket boats on the Cauvery. The result was not only that all imported commodities were dear, but export trade was insignificant, and only in valuable articles such as ghee, spices and so forth. Grain could not be moved, so that prices depended on local scarcity or abundance, with the result that substantial ryots were no worse off in bad years than in good, for storage was a necessity, so that deficient crops were supplemented from the surplus of good years, which then fetched very high prices; while in good years, especially if consecutive, the markets were glutted, prices fell heavily, and the ryots who were compelled to sell in order to meet the Government and other demands were ruined by their own superabundance. This reproach remained for many years, so that average prices between 1849–53 were lower than at any previous time, while in times of famine, as in 1824 and 1837, the difference in prices between famine and non-famine districts was very serious. There are now (1887) in the district above 1,500 miles of metalled or gravelled roads in good order, besides numerous cross roads and village lanes and 147 miles of railway—Madras and South Indian. The result of this improvement is an immense internal traffic between the various trade centres, such as weekly markets and towns, and a considerable import and export trade in which thousands of carts take part with railways. Every village has several and every town hundreds of carts which are extensively built in many places. The value of the rail-borne traffic has not been ascertained, but one or two facts may be noted—(1) that in the late famine grain was poured by thousands of tons, while the price of rice at the height of famine differed from that at Tanjore, whence it was supplied by only about 3 lb. per rupee; (2) that private trade has been so stimulated by the railway that at the least hint of scarcity in any other district or province grain is at once moved, *e.g.*, in the early months of 1884, scarcity seemed imminent in Northern India, and the Coimbatore Railway Stations were crammed with grain *en route* northwards; (3) that trades such as the considerable tanning industry, coffee growing, &c., have been begotten by the railway, which carries the produce cheaply to the coast; (4) that upon the making of the railway, prices, to the great advantage of the ryot, speedily doubled owing to export facilities; with this great rise in grain prices, land prices also rose, so that land, especially near the railways, is now worth from 6 to 10 times its value when the Madras Railway was made; (5) that the production of valuable crops has been greatly stimulated, tobacco, which has long been grown largely owing to the West Coast demand, being excepted. It is to be noted that railways cannot yet compete with carts for local traffic of say 30 miles' run, owing to the rates at which ryots can afford to hire out their carts during the non-cultivation season." Mr. Nicholson's observations which have reference to the Coimbatore district are equally applicable to the other parts of the Presidency. We have already seen that at the beginning of the century roads were practically non-existent, and that in 1852 there were only 3,000 miles of roads hardly deserving the name. There are now 25,000 miles of road in the Presidency maintained by the Local Fund Boards in fair order, 2,000 miles of railway, and 1,500 miles of canals. As pointed out by Mr. Nicholson, the number of carts has enormously increased coincidentally with increase in the mileage of railways. In the Presidency as a whole there were only 90,000 carts in 1850; in 1877–78 there were 2,84,000 and there are now 436,000 or nearly 5 times as many as in 1850. There was not a single cart in South Canara in 1838; there are now 3,000 carts. In Salem a tax on carts at the rate of 1 rupee was levied in 1836 and the number of carts in the district was ascertained to be 1,189. The number had increased to 3,296 in 1847 and the number in use at present is 12,400.[19] The hire of a cart which was As. 14 in 1838 was reduced to As. 8 in 1847, while the load of a cart which was no more than 300 lb. at the former had increased to 1,000 lb. at the latter date. The rate in force in 1838 was thus 6 times the rate in 1847. In the latter year the purchasing power of money was $2\frac{1}{2}$ times at least as high as it is now, and consequently As. 8 then would be equivalent to Rs. 1–4–0 now. The ordinary rate of hire for a cart is 1 rupee per diem at present, and as a cart-load is about 1,000 lb. and the distance

[19] The argument which is sometimes put forward that railways by superseding carts have rendered the breeding of cattle for draught unnecessary and prejudicially affected agriculture, is, it will be seen from the above remarks, to a great extent unfounded.

hauled every day 15 miles on an average, this rate is equivalent to about As. 2–8 per ton per mile, while the cost of carriage by railway is about 8 pies per ton per mile or a little more than one-fourth of the cost of carriage by carts. The cost of carriage in boats on the canals is about half of that on railways. Confining our attention to the main railways and canals in this Presidency, the quantity of goods and the number of passengers carried in 1888–89 were for Madras Railway—passengers 8,003,205 over an average distance of 39·1 miles and goods 1,088,774 tons over an average distance of 105 miles; for South Indian Railway—passengers 7,212,299 over an average distance of 35·12 miles and goods 1,349,433 tons over an average distance of 46·9 miles. In the Godávari, Kistna and Buckingham canals, the number of passengers carried was 480,000 and the ton-mileage of goods 36 millions. Leaving out of consideration the passenger traffic, the saving in the cost of carriage of goods alone caused by the substitution of carriage by railways and canals for conveyance by carts may roughly be estimated at 27 millions of rupees every year; that is nearly one-half the entire land revenue of the Presidency. If the saving in time, and the diminished risk of loss[20] by robbery and of damage by exposure to the weather be taken into account, the real saving in cost will be found to be very much greater. Of course, under the old conditions it would have been impossible to carry anything like the quantity of goods now sent from place to place, or in other words, the immense trade that now exists would not have been possible but for the extension of communications. It is a well known fact that silver has fallen considerably in value since 1873, and, under ordinary circumstances, we should have expected that prices of the principal commodities in India would have risen in the same proportion. The cheapening of the cost of carriage has, however, been so great as to neutralize almost wholly the rise in prices, and the consequence is that the prices of food grains during recent years are slightly, if at all, in excess of the prices in 1873.

Trade. Its dimensions.

29. The statistics available as regards sea-borne trade of the several provinces included in this Presidency for the last century are, as might be expected, fragmentary and imperfect. In the "Political Survey of the Northern Circars" written by Mr. Grant and printed as appendix to "Fifth Report," and in Buchanan's "Journey" in 1800, we have scattered accounts of both sea-borne and inland trade which was carried on[21] on a very small scale. According to Grant the value of the sea-borne and inland trade of the Northern Circars amounted only to 75 lakhs of

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[20] Even as regards passengers, the risks in travelling by railways are incomparably smaller than the risks of travelling by other conveyances, notwithstanding the terrible railway accidents that occasionally occur. The number of passengers carried by the Madras and South Indian Railways in 1889–90 was upwards of 16½ millions, while the number of persons killed was 32. In England the number of persons killed by railway accidents during the years 1882 to 1885 was 1 in 60 millions of passengers. Mr. Henry Ward in his article on "Locomotion and Transport" in the jubilee volume entitled "The Reign of Queen Victoria" says: "From a comparison between the number of accidents and the average train mileage, it may be deduced that a man in order to secure his death must begin to travel as soon as he is born and move day and night at the rate of 20 miles an hour for 466 years. Even to make the risks from railway travelling equal to those from general causes, he must pursue the practice for 9 years. Very few have time even to get injured by the railway."

[21] We must be on our guard against accepting too literally the exaggerated accounts given of the trade of India by ancient writers. The want of communications, as we have already seen, made it impossible for any extensive trade being carried on in bulky articles in general demand among the people. The chief articles of export were cotton muslins of the finest texture and printed cloths, silk and spices and latterly coarse cloths and indigo. India received the value of the exports in gold and silver, as all necessaries of life were produced in the country, the imports being small quantities of tin, lead, glass, amber, steel for arms and frankincense from Arabia. In these circumstances, the trade of India, in former times, though large perhaps as compared with the trade of other countries, must have been of small proportions when judged by modern standards, and was carried on intermittently; for, other countries could not afford to be sending precious metals continually to India, and as the rise of prices in India under such circumstances must have extinguished the trade, unless there was a large demand for the productions of Europe in India. The articles in demand in Europe were such as only the richest classes forming an insignificant portion of the population could purchase. For instance, spices were much esteemed in Europe, the Indian trade being there known as the spice trade. The price of such articles as pepper, cardamoms, &c., was as high as 11*s.* a lb. in the 14th century, that is more than ten times the price in India, taking the nominal values, while the purchasing power of money was between 8 and 12 times of what it is at present. The difference between the prices of articles in India and in Europe was reduced after the discovery of the Cape of Good Hope, but still it was very considerable. For instance, the price of pepper which was 8*s.* a lb was reduced to 1*s.* 8*d.* a lb. In 1621 Mr. Munn, one of the Directors of the East India Company, estimated the quantity of Indian articles imported and their prices at the places of export and import as follows:—

			Price in India per lb.	Price in England per lb.
250,000	lb.	of pepper	2½*d.*	1*s.* 8*d.*
150,000	,,	of cloves	9*d.*	6*s.* 0*d.*
150,000	,,	of nutmegs	4*d.*	2*s.* 6*d.*
50,000	,,	of mace	8*d.*	6*s.* 0*d.*
200,000	,,	of indigo	1*s.* 2*d.*	5*s.* 0*d.*
107,140	,,	of China raw silk	7*s.* 0*d.*	20*s.* 0*d.*

Ordinary coarse cloths called "calicoes" which cost 7*s.* in India were sold in England at 21*s.* a piece. In the first quarter of the century the value of articles exported from India to Europe was estimated at about half a million sterling. The value of bullion and merchandize imported by the East India Company into Madras from 1708 to 1811, a period of 104 years, was 20 millions sterling—bullion 12 millions and merchandize 8 millions.

rupees made up as follows :—Exports by Europeans of fine cloth manufactures 30 lakhs; coasting trade to Madras chiefly in grain valued at 25 lakhs; exports of coarser cloths for the Eastern markets 10 lakhs; and inland trade in salt and piece-goods 10 lakhs. In 1889–90, in the single port of Cocanada, the value of the sea-borne trade amounted to 200 lakhs. Fairly reliable statistics are available in regard to sea-borne trade since the beginning of the century, and the rapid progress made in this direction will be seen from the figures given in the subjoined table :—

Average of 10 years		Foreign trade—millions, Rx.	Coasting trade—millions, Rx.	Total millions, Rx.
Ending 31st March	1810	1·72	2·41	4·13
	1820	1·64	1·26	2·90
	1830	1·98	1·52	3·50
	1840	1·80	1·89	3·69
	1850	2·42	2·24	4·66
	1860	4·12	3 07	7·19
	1870	9·17	5·39	14·56
	1880	10·79	11·07	21·86
	1890	14·54	10·41	24·95
For the year 1889–1890		18·23	11·37	29·60

Note.—The figures shown above "under coasting trade" represent the value of imports from and exports to ports within the Presidency as well as ports in other parts of India. As, however, in the former case the imports of one port are the exports of another, the value of interportal trade within the Presidency is reckoned twice over. For instance, in the 11·37 millions, Rx. shown as the value of the coasting trade, 4·6 million, Rx. represents the aggregate value of import and export trade as between ports within the Presidency and half of it should be deducted from the total trade.

The table above given shows that, during the first half of the century, there was not only no improvement in sea-borne trade, but that it showed a tendency to decline. The East India Company was deprived of its commercial privileges except as regards the China trade in 1813, and the monopoly of the China trade also was abolished in 1833. The internal trade of the country, owing to the want of communications and the levy of the oppressive transit duties, was very restricted, and the Presidency itself was suffering from agricultural depression. Since 1850, however, in consequence of the development of communications, the abolition of transit duties and customs duties on interportal trade and other causes which have been already more than once referred to, the trade has advanced by "leaps and bounds." This will be still more manifest if we take one port, Tuticorin for instance, and examine how its trade has progressed. In the early years of the century the trade of the whole district of Tinnevelly, both by sea and land, was very small. There were only 16 ships (native craft) engaged in sea traffic, and the trade was chiefly in jaggery with Madras and in cloth with Colombo. The total exports by sea and land amounted only to 14 lakhs of rupees, of which about 4 lakhs represented the Company's investments. The trade by land consisted of raw cotton valued at Rs. 80,000 and tobacco valued at Rs. 75,000. The imports were insignificant, consisting of small quantities of pepper and occasionally rice. The progress of sea-borne trade since 1830 has been as follows :—1830—Exports 21 lakhs of rupees, imports 2 lakhs, total 23 lakhs; 1850–51—Exports 15 lakhs, imports 2 lakhs, total 17 lakhs; 1875–76—Exports 75 lakhs, imports 51 lakhs, total 126 lakhs; 1889–90—Exports 200 lakhs and imports 32 lakhs, total 232 lakhs. In 1830 the chief articles of exports were jaggery 1·16 lakhs; cotton 8·48 lakhs; cotton goods 10·18 lakhs and miscellaneous articles 1·38 lakhs. In 1889–90 the exports were jaggery 17 lakhs; cotton 146 lakhs; cotton goods 7·46 lakhs and other articles 29·54 lakhs. The trade of the other ports of the Presidency, with the exception of Masulipatam, has likewise increased very considerably.

As regards inland trade, the distant traffic carried on by means of railways between groups of districts into which the Presidency is divided for the purposes of registration of this traffic amounted in 1889–90 to 31·85 millions of Indian maunds as shown below :—

	Million maunds.
External trade—	
Imports into Madras Presidency, excluding the chief sea-port towns.	2·60
Do. Madras chief sea-port towns	1·18
	3·78

	Million maunds.
External trade—*continued.*	
Exports from Madras, excluding the chief sea-port towns	3·07
Do. Madras sea-port towns	1·24
	4·31
Internal trade—	
Of Madras Presidency, excluding chief sea-port towns	10·86
Do. Chief sea-port towns	12·90
	23·76

The traffic borne on the Godávari, Kistna and Buckingham canals in 1889–90 was 21·44 maunds valued at 6·41 crores of rupees and the ton mileage 36·03 millions. The cost of carriage alone of this merchandize at 4 pies per ton per mile must have amounted to not less than 75 lakhs of rupees. The trade with the French Settlements was valued at 2·15 crores of rupees.

Besides the above, there is an immense traffic carried on by roads which is not registered. In 1888–89 an attempt was made to register the traffic on some of the more important roads in the Ganjam, South Canara, Cuddapah, North Arcot and Madura districts. The registration was necessarily imperfect, but the quantity of the registered traffic was found to be above 4 million maunds. The traffic registered represents of course only a very small portion of the total road traffic of the country. Moreover, there is a large amount of petty local traffic for distribution of merchandize in retail by means of weekly fairs held in several places in the Presidency. We have no means of estimating the value of traffic which is not carried on the main lines of communication, but there can be no doubt that its aggregate amount is very large.

The advantages of trade.

30. Now, of the abovementioned sea-borne and inland traffic, it will be quite within the mark to state that nine-tenths has sprung up since 1850; and this statement is applicable to a greater degree to inland than to sea-borne traffic, as land carriage in former years owing to want of communications was more expensive than sea carriage, and the land traffic was in consequence restricted to articles of small bulk and high value. It seems almost an act of supererogation to attempt to *prove* that all this development of traffic has been of benefit to the country, but as the increase of traffic, and especially foreign traffic, is sometimes spoken of as if it were an evil and not a benefit by persons who ought to know better, it may not be considered to be altogether unnecessary to examine in what the advantages of trade consist and whether these advantages are outweighed by any counterbalancing evils. The following remarks of Professor Thorold Rogers explain succinctly what are the advantages of trade in general and of foreign trade in particular. He says: " The economical benefits of trade and of that understanding between nations, which leads to the exchange of products, which protects merchants and merchandize and gives temporarily to the foreigner, under more or less easy conditions, opportunities of commerce, are obvious and trite. The distribution of products to the greatest possible reciprocal advantage is the first and most enduring stimulant to trade. In all acts of exchange, the buyer has the strongest inducement to get what he most needs, and in commerce, both parties buy and both parties sell. Trade is again the most efficient instructor as to the natural benefits of soil, climate and material, and it teaches this with the greatest rapidity and accuracy. The greatest service which unimpeded trade does to a community which has accepted it, is that it informs the people who desire to exchange their products, what are the best kinds of material on which to exercise their industry and develop that utility which is the sole end of economical labour. Hence it supplies the answer to the important problem—Has the industry in which a country is engaged been determined on in the most productive direction, does it produce the greatest possible results with the least possible expenditure of force? Hence it acts as a stimulant for the discovery of labour saving instruments and of cost-saving processes, for any waste is labour needlessly and unprofitably expended. It leads to the discovery of natural resources, as in this country (England) coal, salt and iron, the last two of which,

before certain discoveries were made, were imported into this country." Bearing these remarks in mind, I will endeavour to show by an analysis of the statistics of trade in the principal articles of export and import to what extent the country has benefited by the increase of trade.

The progress of trade in the principal articles of export.

31. *Cotton.*—Among the articles of export, *cotton* is the most important. In 1855–56 the exports of cotton were only 21 million lb. valued at 25 lakhs of rupees, whereas now the exports are 98 million lb. valued at $2\frac{1}{2}$ crores of rupees; and of this increased value a larger share reaches the cultivator now than it did in former years. For instance, in 1848, Dr. Forbes Watson, Reporter of the Economic Products of India, stated that the cost of raising cotton in the Bombay Presidency was $1\frac{1}{4}d.$ per lb.; the cost of carriage to Bombay was $1\frac{1}{2}d.$ or 120 per cent. of the cost of the article at the place of production; and freight to England and connected charges were 1*d.* a lb.; so that Indian cotton could not be sold in England at less than 4*d.* a lb. The producer thus obtained for his article only about $37\frac{1}{2}$ per cent. of the price at which it was sold in England, the remainder being absorbed in the cost of carriage and the profits of middlemen. Now owing to the great cheapening of the cost of carriage by land by the introduction of railways, and of sea freight by improvements in the construction of steamers, the producer in India secures something like 66 * per cent. of the price realized in the English market. The development of the export trade in cotton has also led to the establishment of 41 cotton presses in which the quantity of cotton pressed amounts to $95\frac{3}{4}$ million lb.

Coffee.—The cultivation and trade in coffee, as is well known, have been entirely created and developed within the last 40 years. The value of the coffee exported in 1889–90 amounted to $1\frac{1}{2}$ crores of rupees. It is estimated that the amount expended on the maintenance of coffee plantations on the Nîlgiris alone is 20 lakhs of rupees, of which about one-third is paid as wages to coolies and goes to support 14,000 labouring families from the plains. 23 large works for curing coffee have been established, the outturn being estimated at $18\frac{1}{2}$ million lb. valued at nearly one crore of rupees. These works afford employment to 7,500 hands.

Indigo is another article of export which has rapidly progressed within the last 40 years. In 1855–56 the exports were 2·9 million lb. valued at 43 lakhs. In 1889–90 the quantity exported was 6·1 million lb. and the value 119 lakhs of rupees. The Collector of Cuddapah, in which district indigo is extensively manufactured, writing in 1853, states that at the commencement of the century "the manufacture of indigo was in its rudest state, and the plant from which it is extracted grown to a limited extent; the cultivation of this plant was formerly confined to the south-eastern portion of the district, but now is gradually extending to the north and west. The indigo itself was manufactured in earthen pots with great labour and considerable expense, and was of inferior quality, but in later years a more improved and better system of manufacture has been introduced and the culture of the plant greatly increased. The produce of this plant from its quality is well known in the European markets, and its culture has proved of the greatest benefit to the cultivators both rich and poor, as a ready market is found for any quantity which may be grown; the poorer ryots receive advances without interest from the wealthy firms who have established indigo manufactories, and who, should their crop be insufficient to repay the advances received, are seldom pressed for payment, unless it is ascertained that they are endeavouring to defraud those from whom they have received liberal advances, by disposing of their crop to another party. This system to a considerable extent relieves the poorer ryots from the exorbitant interest demanded by village bakalls and shroffs, and

* I append below the calculations given by the Agricultural Inspector Pranatartibara Aiyar in his report on cotton cultivation in the Tinnevelly district.

	RS.	A.	P.
Value of 1 candy (500 lb.) of lint at $5\frac{1}{4}d.$ per lb. in the English market, the exchange being at 1s 6d. per rupee	146	0	0
Deduct charges—			
Pressing charge	2	0	0
Railway transit	1	2	0
Freight, commission, &c.	13	14	0
Firm's profit	4	0	0
Principal dealer's profit	1	0	0
Other charges borne by the sub-dealer	2	0	0
Cleaning charges	10	0	0
Sub-dealer's profit	3	0	0
Bagging and cartage	1	0	0
	38	0	0
Balance, being the value to the ryot of 1 candy of clean cotton	108	0	0
The value to the ryot of 125 lb. of clean cotton, being the outturn of 1 acre	27	0	0
Value of $1\frac{1}{4}$ podis (328 lb. each) of seed at Rs. 4 per podi	6	0	0
Value of three cart-loads of plants	1	8	0
	34	8	0
Deduct cost of raising the cotton	9	4	0
Net profit per acre	25	4	0

thus, instead of being ruined by usurious interest, they with a little care and management may repay all their advances from their crops during the following year, and obtain sufficient profit to satisfy the Circar demand and to maintain themselves and families." The manufacture of indigo has, however, since passed entirely into the hands of natives, while the area under indigo and the production of the dye have increased. The reason why European agencies cannot cope with natives is explained by an agent of a European firm to be that "the latter can do things cheaper. They manufacture the produce of their own lands, work their own factories and are assisted by relatives and friends who are paid little or nothing, though, of course, they expect assistance in return. At an European agency the weed is purchased, and the cost of supervision and labour is very great. The weed, as is often the case, during some seasons, yields little or no dye. European agencies suffer heavy losses, while natives do not feel the loss so heavily." There are now six indigo factories and 6,393 indigo vats at work in the Presidency, the quantity of indigo manufactured being estimated at 3·8 million lb. valued at 51 lakhs of rupees. Besides the persons employed in the cultivation of the plant, the manufacture of the dye gives employment to 90,000 persons during the working season. Cultivation being perfectly voluntary, no difficulties or disturbances similar to those frequently experienced in Bengal, where indigo planters who had secured leases of land on zemindari tenure endeavoured to force the cultivation of indigo on ryots against their will, have ever been experienced in this Presidency. The indigo manufactured in Madras is supplanting the indigo of Bengal, and it would, doubtless, soon take possession of the market were it not for the fact that Madras indigo is extensively adulterated by dealers. Indigo cultivation is very profitable to the ryot not only on account of the dye, but also because it enriches the soil and increases the yield of cereals, especially rice grown in rotation.

Seeds to the quantity of 613,000 cwts. valued at 16¾ lakhs of rupees were exported in 1855–56. The exports in 1889–90 had increased to a little less than 2 million cwts. valued at 119 lakhs of rupees. The trade in earth-nuts especially, has developed within the last few years and assumed large dimensions. Forty years ago, earth-nuts were unknown to European commerce. The cultivation of this crop has extended rapidly in the South Arcot district where the acreage under this crop has increased from about 6,700 acres to 190,000 acres. As ground-nuts do not require irrigation or much care in cultivation, and as they grow on dry, sandy soil, the trade in this article has increased the profits and the value of inferior lands. Besides the exports of earth-nuts from British ports, large quantities, the produce chiefly of the South Arcot district, are shipped from Pondicherry. In 1889 and 1890 the exports were valued at 14 and 9½ million francs, the diminished exports in the latter year being due to diminished production owing to adverse agricultural season. The value of exports of vegetable oils which was 6¼ lakhs of rupees in 1855–56 increased in 1889–90 to 51½ lakhs of rupees, which is less than half the value of exports of seeds. There are 16 lamp-oil manufactories in the Godávari district turning out about 10 lakhs' worth of oil, and there are a few mills in other districts doing a small business. The large export of seeds, however, shows that there is much scope for the establishment of additional oil-mills at convenient centres, for, the substitution of exports of oils for exports of seeds will cause a saving in the cost of carriage, while providing employment to a large number of labourers in this country and enabling the ryots to utilize the refuse of the oil-mills as manure or as food for cattle.

Sugar is both an article of export and import in this Presidency. In 1855–56 about 500,000 cwts. were exported, the value being nearly 32 lakhs of rupees. In 1889–90 the exports were nearly three times as much,—1,350,000 cwts. valued at 86 lakhs of rupees. The imports by sea in 1889–90 were valued at 5¼ lakhs of rupees. About 155,000 maunds or 110,000 cwts. were also received by land from Mysore where sugar, both refined and unrefined, is extensively manufactured. There are 6 large sugar factories for the manufacture of refined sugar, and these give employment to about 2,000 persons. The art of manufacturing crystallized and refined sugar was in the beginning of the century a mystery known to very few. Buchanan states that sugar-candy made at Chickabalapura in Mysore "is equal to the Chinese and the clayed sugar is very white and fine. The art of making it is kept a secret. The price at which they sell precludes an extensive sale. Chinese sugar-candy is sold at Seringapatam cheaper than the local produce is sold here." The Chinese sugar-candy was sold at Bangalore at £5–1–1, or say Rs. 50 per cwt., while the present price is not more than

Rs. 20 per cwt., *i.e.*, the present price of the article, allowing for the fall in the purchasing power of money in India, is a little more than one-fourth of what it was in the beginning of the century. The production of unrefined sugar has greatly increased, especially in the Godávari district. The rail-borne inland traffic in this article in this Presidency amounted to $1\frac{1}{2}$ million maunds. Iron mills are rapidly superseding the old inefficient wooden mills in extracting the juice of canes. There is great scope for the cultivation of cane and manufacture of sugar in this Presidency in the lands commanded by the great irrigation systems. Two years ago Messrs. Travers and Sons of London pointed out that under proper arrangements India ought to be able to produce all the refined sugar it wants, instead of exporting both crude sugar and labour to Mauritius, and receiving back refined sugar. The explanation for this is to be found in the fact that the price of refined sugar has enormously fallen, owing to the competition of bounty fed beet sugar in France and Germany and the difficulty of getting cane grown near factories on a sufficiently large scale to make the manufacture of sugar by improved processes profitable. The latter difficulty is not, however, very formidable, and if a satisfactory solution of the sugar bounty question in Europe is arrived at, a considerable extension of the sugar industry in this Presidency might be hoped for.[22]

Spices.—The trade in spices is an ancient one in this Presidency. The exports were in 1855–56 of the value of 24 lakhs of rupees and in 1889–90, 71 lakhs.

Food-grains.—The net exports of food-grains have not increased, but on the contrary shows a slight decline, owing to competition of the cheap rice from Burma and Bengal.

Piece-goods.—The exports of cotton piece-goods were in 1855–56, 1,894,504 pieces and 223,140 yards valued at $21\frac{1}{2}$ lakhs of rupees. In 1889–90, 1,100,165 pieces and 13,638,070 yards valued at 45 lakhs of rupees were exported. The cloths were partly the products of hand looms and cotton mills established in the country and partly foreign manufactures dyed in the country and re-exported. There were at the end of 1889-90 8 cotton mills worked by steam. The number of persons employed was 6,000, and the quantity of cotton worked up amounted to $20\frac{1}{4}$ million lb. Additional mills have since been established.

Of less important articles of exports, the value of *tobacco* has risen from a little over 2 lakhs in 1855–56 to 17 lakhs in 1889–90, and *tea* from $\frac{1}{2}$ a lakh to 5 lakhs. *Cinchona* is a plant very recently introduced, and the exports of this drug from this Presidency amounted to 12 lakhs of rupees. In connection with the manufacture of tobacco, there are 32 factories in which cigars to the value of upwards of 7 lakhs of rupees are manufactured.

The progress of trade in imported articles and the low cost at which they are now obtained.

32. The value of the sea-borne imports of the Presidency amounted in 1889–90 to $9\frac{1}{2}$ crores of rupees, of which 4·15 crores or nearly half consisted of cotton manufactures. Cotton piece-goods have increased from about 28 lakhs in 1855–56 to 268 lakhs in 1889–90; cotton twist from 23 to 147 lakhs; metals from 11 to 58 lakhs; liquors from 13 to 21 lakhs. The other articles imported in 1889–90 were railway materials 40 lakhs; timber and wood 21 lakhs; hardware and cutlery 20 lakhs; coal, machinery and mill work 34

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[22] A recent enquiry instituted by the Government of India showed that the difficulties in the way of the introduction of improved methods of manufacture of sugar on an extensive scale were the following:—

"(*a*) The cultivation of sugar-cane is limited by the supply not only of water for irrigation, but also of manure. (*b*) As cultivation in India is confined to small farms or holdings, each cultivator who is able to grow the crop at all can only find manure enough for a small area, generally less than half an acre, of sugar-cane. The plots of sugar-cane are, therefore, greatly scattered even in a canal irrigated tract. (*c*) A central factory has accordingly to bring in its supplies of cane in small quantities over varying distances, in many cases the distance being great. (*d*) The carriage of canes over a long distance, even in a climate like that of the Mauritius, is detrimental to the juice for the purposes of sugar-making. It is much more so in India, where the canes ripen at the season when the atmosphere is driest, and suffer, therefore, the maximum of injury. (*e*) The Mauritius system of growing large canes at intervals is not adapted to the greater part of India, where in order to prevent the ingress of dry air into the fields, small canes have to be grown in close contact. (*f*) The amount of cane which can be grown, limited as it is by the supply of water and manure, barely suffices for the wants of the Indian population. It seems to be at present as profitable to produce coarse sugar for their use as highly refined sugar for export. There is, therefore, no sufficient inducement to capital to embark on the more difficult and expensive system."

Mr. Tucker in his report on the inland trade of India, for 1888-89, adds "a further obstacle to sugar refining in India exists in the high differential rate, which the conditions of the Indian excise system require to be placed on spirits made on the European method as compared with that levied on spirits manufactured by the indigenous process. The sugar refiner in India is thus placed at a disadvantage in respect to the utilization of his molasses in the form of spirits." In this Presidency, however, the so-called country liquor is mostly made from molasses according to European methods of distillation, and the other difficulties in regard to the cultivation of sugar-cane will not be difficult to overcome if the bounty system in European countries be abolished.

lakhs; salt 28 lakhs; apparel 28 lakhs; kerosine and other oils 20 lakhs; spices and areca-nuts 19 lakhs; gunny bags 17 lakhs; stationery 14 lakhs; provisions 14 lakhs; drugs and medicines 9 lakhs; woollen goods 8 lakhs; sugar 5 lakhs; raw silk 12 lakhs; books 3 lakhs; other minor commodities 9 lakhs. Some of the articles, such as machinery and mill-work, could not of course have been procured except by means of foreign trade. In the case of other articles, the cost, that is, not merely nominal prices but real values, allowing for change in the purchasing power of money, has been enormously reduced. For instance, the money price of cotton goods, it will be seen from the statement given in the appendix, is now about $\frac{2}{3}$rds of the price in 1850, and as the purchasing power of money estimated in terms of food-grains is now only $\frac{2}{5}$ of what it was in 1850, it is clear that a ryot on the coast has now to give in exchange for cloth a little more than one-fourth of the quantity of grain he gave in 1850 and a ryot in the interior even less. The same proportion holds good as regards the exchangeable value of metals and other imported goods more or less. The fall in the value of imported goods has been specially great since 1873, owing to economies effected (1) in the cost of production in European countries by the adoption of labour-saving processes in the manufacture of commodities, and (2) in the cost of carriage by the opening of the Suez Canal and improvements in the construction of steamers. There are, says Sir Lyon Playfair, in explanation of the causes which have brought about a temporary depression of particular trades in England, two immediate causes of depression in all machine-using countries. The first is the changes produced by science in the economy of distribution. By the opening of the Suez Canal, the old route round the Cape of Good Hope has been superseded by the shorter and more economical route through the Suez Canal. The time occupied during the voyage—from six to eight months for sailing vessels—has been shortened to thirty days. By the substitution of iron steamers carrying the commerce of the Western Hemisphere through the Suez Canal, a tonnage estimated at two millions was practically destroyed and vast arrangements in commercial industry were displaced. In the old system of long voyages, large store-houses of goods had to be provided for the shipping interest, not only in foreign ports but also in England, which became the centre of banking, ware-housing and exchange. All this was altered by electricity. The discoveries and appliances in the science of electricity—the telegraph, telephone and electric lighting—have created new labour, but have at the same time displaced a great amount of labour. In the United Kingdom upwards of 42,000 persons are employed on work depending on electricity, while probably throughout the world more than 300,000 persons win their subsistence by the recent applications of this science. The amount of labour which it has displaced cannot be calculated. The whole method of effecting exchanges has been altered, because communication with other countries is now immediate, the consumer and the producer in opposite parts of the globe making their bargains in a single hour without the intervention of mercantile agencies or the large ware-house system, which former methods of commerce required. The Suez Canal and improved telegraphy made great demands for quick and economical distribution of material. Numerous steamers were built between 1870—73 for this purpose, but so rapid were the improvements that they were all displaced two years afterwards (1875–76) and sold at half their cost. Iron has been largely substituted by steel, both on land and sea, Bessemer's invention having destroyed wealth; but like the phœnix new wealth has arisen from its ashes. A ship which in 1883 cost £24,000 can now be built for £14,000. The economy of fuel has been very great. Shortly before the opening of the Suez Canal, the best steamers crossing the Atlantic expended 200 tons of coal to carry an amount of cargo which can now be driven across for 35 tons. The application of compound engine to steamers has also produced an enormous economy of fuel. In 1850, the fine steamer *Persia* carried over a cargo at an expenditure of 14,500 lb. of coal to a ton; a modern steamer does the same work for 300 or 400 lb. The effect of this economy on haulage by land and transit by sea is immense. In an experiment lately made on the London and North-Western Railway, a compound locomotive dragged a ton of goods for 1 mile by the combustion of 2 ounces of coal. In ocean navigation there is a much larger economy. A cube of coal which passes through a ring of the size of a shilling will drive a ton of cargo two miles in our most improved steamers. The cost of transit of a ton of wheat from Calcutta to England was 71*s*. 3*d*. in 1881 and 27*s*. in 1885. The haulage of a thousand miles from

See Sir Lyon Playfair's "Subjects of Social Welfare."

Chicago to New York brings a whole year's supply of food for one man at a cost of a single day's wage. A ton is hauled for less than a farthing per mile. The fall in the prices of ocean transit from New York to Liverpool has been as follows:—

	1880.	1886.
Grain per bushel	$9\frac{1}{4}d.$	$1d.$
Flour per ton	25*s.*	7*s.* 6*d.*
Cheese	50*s.*	15*s.*
Cotton per lb.	$\frac{3}{8}d.$	$\frac{7}{64}d.$
Bacon and lard per ton	45*s.*	7*s.* 6*d.*

India, it is needless to say, has immensely benefited by these improvements. In 1850, freight from Calcutta to England was sometimes as high as £5 a ton for wheat. In 1879 it had fallen to 22*s.* 6*d.* for transport *viâ* the Cape and to £1–10–0 *viâ* the Suez Canal. In 1849 Colonel Sykes calculated that a ton of wheat costing 61*s.* in India could not be landed in England at a less cost than 161*s.* or in other words, freight was 164 per cent. of the first cost of wheat at the Indian port. Mr. T. Comber, one of the witnesses examined by the English Royal Commission on the value of the precious metals, put in a statement which showed that the cost of carriage of wheat from Jubbulpore to Bombay was reduced from 9*s.* 8*d.* per quarter in 1873 to 4*s.* 11*d.* in 1887 by the development of railways in India, and the sea freight from Bombay to the United Kingdom was reduced from 13*s.* to 4*s.* 6*d.*, the total saving in the cost of carriage from India to England being thus 13*s.* 3*d.* From the evidence of Mr. Waterfield, the Financial Secretary of the India Office, it appears that the saving in the cost of carriage of wheat exported from Calcutta to England was about the same. He stated that in June 1881 and June 1886 the prices of Cawnpore wheat at Calcutta were at the same level, viz., 2·9 rupees per maund of 80 lb. The cost of Indian wheat in London in 1881 was 42*s.* a quarter and 31*s.* 6*d.* in 1886, showing a difference of 10*s.* 6*d.* or 25 per cent. In 1881 the rate of freight from India to London was 60*s.* per ton, and 30*s.* in 1886, a difference of 30*s.* per ton or 6*s.* 6*d.* per quarter. Between 1879 and 1886 the charge for the transport of grain by the railway from Cawnpore to Calcutta was reduced to the extent of about 2*s.* a quarter which was equivalent to a saving to the producer in the cost of production of the same amount. There was a further reduction of about 6*d.* a quarter in the price of gunny bags, the total saving to the producer being thus 9*s.* The freights for rice exported from Rangoon to England have been reduced from 72*s.* 6*d.* per ton in 1873 to 32*s.* 6*d.* per ton in 1891; and coal freights from England to Bombay from 22*s.* 6*d.* to 12*s.* 6*d.* per ton in the case of steamers and from 24*s.* to 16*s.* in the case of sailing vessels. The Indian producer has thus doubly benefited, *i.e.*, by the higher value realised by him for his productions and the lower value paid by him for the imported commodities which he obtains at far less cost measured not merely by money values [23] but by actual sacrifice of time and labour than would have been incurred if he had produced them himself.

How far the rapid expansion of foreign trade is "enforced."

33. It has, however, been represented by a certain class of persons, both in India and England, that the rapid expansion of foreign trade in India which the last 40 years have witnessed, far from being a blessing is a matter for the gravest anxiety, that much of it, instead of being brought about by the development of the resources of the country in directions which will conduce to its prosperity, is really "enforced" or in other words is the outcome of the necessity which its political relations with England imposes on it for finding the wherewithal to meet the remittances to be made to England, in payment of services of a non-commercial character rendered by Englishmen temporarily resident here; that

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[23] It is hardly necessary to say that in comparing prices at different periods, the purchasing power of money in those periods should be taken into account. For all rough calculations, the purchasing power of money in this Presidency may, I think, be measured by the average prices of food grains given in paragraph 27 of this memorandum, as the bulk of the income of the country is expended on food, the secondary wants of the population being very few. As already stated, these prices can be relied on only as showing the general direction of the movement as regards purchasing power and not as accurately defining its amount. An increase in prices, when caused by the increased production of the precious metals throughout the world, would not mean an increase of wealth or of exchange value, nor would decrease of prices due to diminution in the cost of production owing to the adoption of labour-saving processes in the manufacture of commodities mean diminution of wealth. On the contrary, in the latter case the decrease of prices would really mean increased power of production. The demonetization of certain kinds of precious metals, *e.g.*, silver, in favour of other metals, *e.g.*, gold, would, by decreasing the demand for the former and increasing the demand for the latter, depreciate the first and give increased value to the second. The demand for precious metals again for currency purposes is affected by the extension of the use of instruments of credit. It would be impossible to assign correct values to all these factors and their relative values can be inferred only from general considerations. This accounts for the divergence of views among the members of the Royal Commission on the value of the precious metals.

the trade is to a great extent monopolized by foreigners, who have ousted the natives of the soil from their legitimate fields of enterprise; that the destruction of indigenous manufactures has had the effect of inpoverishing the artisan classes and driving them to crowd on agriculture, which, owing to the capriciousness of the seasons is a precarious industry; and that the result is that the population as a whole is growing poorer and poorer every day, and losing in stamina. It is, therefore, necessary to examine whether there is any truth in these serious statements; to what extent the evils complained of are real, and how far they are temporary and incidental to a period of transition from a lower to a higher stage of industrial development, and whether they are not outweighed by unquestionable benefits enjoyed by the general population. In considering the above questions, the trade of India must be dealt with as a whole.

Balance of trade.

34. The question of the international indebtedness of India is one of great complexity, and a full consideration of it in its various phases will require more space than can be afforded in this memorandum. I will therefore content myself with mentioning its most salient features without entering into the minutiæ of the subject. It is a well known fact that the value of the exports of India habitually exceeds the value of the imports, the excess being due mainly to remittances which India has to make to England, not with a view to redress balances accruing in the ordinary operations of commerce, but on account of (1) payment of interest due on loans contracted by the Government of India for the ordinary purposes of Government and for the construction of reproductive works, and (2) payment for services of a political and non-commercial character rendered by England to India. The payments made under these heads amount to 14½ millions sterling, equivalent at the rate of exchange prevailing during the last few years to about 21 crores of rupees. Besides these, there are the remittances on account of private capital invested in commercial and industrial undertakings by Europeans temporarily resident in India, as also of savings out of income made by them in India in the various professions. The amount of these latter remittances is not ascertainable, there being no data for making even a rough estimate. All these payments are made in commodities and not in money, according to a well known law applicableto international trade, the operation of which may be briefly explained as follows. The passage of money from one country to another lessens the stock of money material in the remitting and increases the stock in the receiving country, the result being that prices are depressed in the former, and elevated in the latter country owing to the diminution and augmentation, respectively, of the volume of the currency. By this double effect, a great divergence of prices of commodities and of labour in the two countries is established, and it becomes profitable for the receiving country to receive the value of the remittances in goods instead of in money. The disadvantage of this state of things to the remitting country consists in its having to exchange its productions on less advantageous terms than it would have done, if it had no payments of a non-commercial character to make. The exact measure of this disadvantage may be seen from the following hypothetical case. Suppose a country has a currency of 200 millions sterling and that the amount is just sufficient for its requirements. If this country has to make an annual payment of a non-commercial character to another country to the extent of 20 millions sterling, the abstraction of so much money-material depresses prices and the country has to give in exchange for the commodities of other countries a larger quantity of its products than it would otherwise have had to do. If the currency be replenished with a view to establish the old scale of prices, the sum of 20 millions would have to be procured by giving in exchange for it commodities at the lowered prices, or in other words by giving a larger quantity of goods than would have had to be given at the old scale of prices. Thus, for instance, if prices were depressed one-tenth, one-ninth more of commodities would have had to be given in return. In determining, therefore, whether the payments in question amount to a "drain of the resources of the remitting country" or whether they are really a "necessary outlay" incurred for securing a large net profit, the amount of such payments together with the increased cost at which the quantity of money to be replaced has to be procured—the two together constituting the maximum sacrifice incurred—will have to be taken into account. Having regard to these considerations, the following analysis will show the effect of the several items of remittances to England grouped under the general designation of "Home charges."

(*a*) The expenditure of 21 millions Rx. under this head comprises, (1) $11\frac{1}{2}$ millions on account of interest on the debt owed by the Government of India and payments made to railway companies to make good the guaranteed interest; (2) $5\frac{1}{2}$ millions on account of charges incurred in England for the army; (3) $2\frac{1}{2}$ millions on account of furlough and superannuation allowances of Indian officers; (4) $\frac{3}{4}$ million on account of general administration; and (5) $\frac{3}{4}$ million on account of miscellaneous charges including cost of stationery and stores purchased in England for the Government of India.

(*b*) The total debt of India amounted at the end of 1889–90 to 201 millions, of which 98 millions was in sterling and 103 millions Rx. in rupees. The whole of the sterling debt and about 75 per cent. of the rupee debt are held by Europeans. Of the total sum of 201 millions, 122 millions have been incurred for the construction of reproductive works—95 millions for railways and 27 millions for irrigation works—the remaining 79 millions being incurred for the purposes of general administration, principally wars and military defence works. The Government of India has further guaranteed an interest of 5 per cent. on capital amounting to 71 millions invested by certain railway companies in railways in India.

(*c*) The total outlay on railways in India, whether classed as reproductive or not, was up to the end of 1890, 213 millions Rx. The mileage open was 16,277, and 2,272 miles were under construction. The net receipts from railways amounted to about $10\frac{1}{2}$ millions Rx. which is 4·8 per cent. on the capital cost. The loss to Government on this account is about 1·8 millions Rx., and this is chiefly due to fall in the rate of exchange. During the last 10 years there has been rapid progress in railway construction, the mileage open having increased from 9,000 to 16,500 or by 83 per cent. Railways cannot be expected to commence* to pay until some time after they have been completed, and, as already stated, there is a mileage of nearly 2,500 yet to be completed. Moreover, many of the lines have been undertaken not as paying concerns, but for purposes of military defence and famine protection of backward and inaccessible tracts which trade cannot reach when the bullock power of the country for draught becomes paralyzed during times of severe drought. Notwithstanding these drawbacks, the railways as a whole mostly pay their way, and they would fully meet their charges and leave a surplus profit to Government but for the loss by exchange. If the traffic improves within the next 5 or 10 years by 25 per cent., which is not an improbable result, the resulting gain will be such as will repay the entire cost of construction in the course of 50 years and leave to the country a large revenue unencumbered with any charges on account of interest.

* In 1881, the Government of India laid down that productive public works to be undertaken by Government should, if railways, pay their expenses including interest on capital cost within five years. For irrigation works the period fixed was ten years.

(*d*) The amount of remittances to England on account of railways is $5\frac{1}{2}$ millions sterling, equivalent to 8 millions Rx. at the average rate of exchange. Now, there cannot be the slightest doubt that the gain to the country caused by the immense development of traffic greatly outweighs the interest payable on the railway capital, as well as the disadvantage arising from the slightly enhanced cost at which, on account of remittances to England, the productions of other countries have to be obtained by India. During the last ten years the number of passengers carried by railways in India has increased from 43 to 104 millions; the number of live stock has increased from three-quarters of a million to nearly a million; and the quantity of goods carried from $8\frac{3}{4}$ to $22\frac{1}{2}$ million tons. The cost of carriage of this quantity of goods alone is 13 millions Rx., and as the cost of transport of goods by railway is about one-fourth of the cost of transport by ordinary carts, the saving under this head may be calculated at nearly 40 millions, supposing it to be at all possible that there could have been so much merchandize to carry with the old means of conveyance. This great reduction in the cost of transport is an immense gain to the country and benefits all parties, the producers by securing to them a higher value for their commodities and the importers by enabling them to obtain the imported articles on easier terms. In the internal trade, the gain is enjoyed wholly by this country; and in foreign trade it is shared between this country and the country with which the trade is carried on. Thus, if the exchange value of Indian goods be lowered 2 per cent. on account of remittances to England of interest on railway capital, and the saving in cost of carriage and

consequent increase of exchange value of the labour of the Indian producer be enhanced 10 per cent., there is on the whole a net gain of 8 per cent. to the country owing to the investment of foreign capital in railways. The figures taken are purely hypothetical and have been used merely for purposes of illustration, but such as they are, they probably understate and not overstate the gain.

(*e*) Similar considerations apply also to remittances to England necessitated by the outlay on reproductive irrigation works. The capital laid out on the works amounted at the end of 1889–90 to 32½ millions Rx., and the net revenue from the works was 4 per cent. on the outlay. The irrigation works in the Cauvery, Kistna and Godávari deltas and in Sindh yield returns of more than 10 per cent.; and the great canals in Upper India, where they have been completed, yield a return of 4½ per cent. There would be no loss whatever on this account, but on the contrary a large gain, were it not for the capital outlay amounting to nine millions on the Orissa, Kurnool and Sone canals which have proved disastrous * failures. The benefit to the country by the construction of irrigation works cannot, however, be measured simply by the revenue realized by Government, inasmuch as the Government does not take the whole of the net profit due to the provision of irrigation, but only a share of it which is nominally half but really much less. For instance, the capital outlay on the Godávari and Kistna works up to the end of 1889–90 was 2¼ millions Rx. and the irrigation revenue derived from the works 35 lakhs of rupees. During 1876–77, when the Presidency was suffering from a severe famine, the production of rice in the Kistna and Godávari deltas was valued at upwards of five millions of rupees. Since 1876 the area under irrigation in the Godávari and Kistna deltas has increased by upwards of 50 per cent., the increase in the past ten years amounting to 250,000 acres or upwards of 29 per cent. Allowing for the decrease in the prices of food-grains now as compared with the prices in 1876, the value of the produce in these deltas due to irrigation works may still be estimated at five millions. Even if only half of this sum be taken as the net gain to the ryots, it will be seen that the share of the profit derived by Government is only one-seventh of the total profit. In the Punjab during the four years ending 1885–86, the area under irrigation has increased from 1¾ million to 2¾ million acres or by 57 per cent. It is hardly necessary to point out the value of irrigation works as a means of protection of the country from famine.

(*f*) The remittances, necessitated by the payment of interest on the capital borrowed for productive works, are therefore, on the whole, in no way injurious to the country. On the contrary, these works bid fair in the course of a few years to prove highly remunerative.

(*g*) The ordinary debt has not increased during the last 30 years. Before the mutiny, the registered debt amounted to 51½ millions sterling. The mutiny added 38½ millions to the account, and accordingly the total debt stood at 90 millions sterling in

* That much money was wasted in useless and unprofitable undertakings, and more would have been but for the late Mr. Fawcett's persistent efforts amidst much discouragement to enforce economy in Indian administration, there can be no doubt. The view which he endeavoured to force on the attention of the British public was that India was one of the poorest countries in the world, and administered as it was by perhaps the richest nation, the utmost vigilance was necessary to keep down expenditure by dispensing with costly luxuries which a rich country might, but a poor country could not afford. The following facts taken from Leslie Stephen's 'Life of Fawcett' show what great necessity there was for discouraging undertakings of a speculative character which were likely in the long run to prove disastrous to the finances of India. The Secretary of State had given a guarantee for the Mutlah Railway which was to connect Calcutta with Port Canning. It never paid its working expenses, and the Government was at last forced by the terms of the contract to buy it for £500,000 or £600,000. The port was finally abandoned. The Carnatic Railway had received a guarantee, in regard to which the Indian Government was not consulted, and the result had been that Government had paid £43,500 to the proprietors, whilst the aggregate net profit from the working of the railway was only £2,600. Some three-quarters of a million had been spent on the Godávari navigation works from which there was no return, whilst the anticipated result of opening up a new line of traffic had not been attained. It was thought better to abandon the three-quarters of a million than to spend another quarter in the faint hope of obtaining some better result from a completion of the works. Government had guaranteed interest on £1,000,000 to the Madras Irrigation Company. It had been forced to lend the Company £600,000 to save it from collapse. Though part of it had been repaid, the final result was that £1,372,000 was swallowed up without return. The irrigation canal has since been purchased by Government, &c. Mr. Leslie Stephen remarks that the evidence of official witnesses before the Finance Committee of 1872, and especially the testimony of General Strachey indisputably showed that "the accounts hitherto given (of the irrigation and other works) were unsatisfactory and would not show whether a fair profit had been obtained; that disastrous bargains had been forced upon the Government by the pressure of interested persons; that the worst extravagance had occurred when the opinions of Indian officials had been over-ridden by the Home Government." All this is, however, ancient history, the Parlimentary Committees of 1872 and 1884 on Indian public works having strictly defined the conditions under which public works, whether irrigation works or railways, should be undertaken. It must be remembered also that if the history of Public Works Administration of any country for a period of half a century be examined, it would be easy to point out failures even more disastrous than those of the Indian Government.

1860. The debt excluding sums borrowed for reproductive public works or transferred to that head now stands at only 75 millions. The purposes for which the debts were incurred were mainly wars and the strengthening of the defences of the Empire owing to the advance of Russia towards the Indian frontier. The ordinary debt is less than two years' net revenue of India, and no country in the world has a lighter burden of debt. The interest on debt amounts to about $4\frac{1}{2}$ millions Rx or 10 per cent. of the net revenue of India. If the interest on capital borrowed for reproductive works be taken into account, the ratio is 25 per cent.* The fact that much of the debt of India is held in England doubtless makes a difference, but in the circumstances of India this may be really an advantage. The dearth of capital in this country makes it undesirable that any portion of it, that is or is likely to be, employed in industrial undertakings, should be invested in Government securities. In so far as the capital that is hoarded is attracted by Government loans and invested in Government securities (as in the case of the Gwalior loan), the result would no doubt be beneficial, but even in that case it is better that such capital should seek investment in industrial undertakings. If loans have to be contracted in foreign markets, it is desirable that Government with its superior credit should contract the loans rather than private individuals who cannot command equally favorable terms.

* The percentage of interest on debt to annual revenue of some of the European countries in 1881-82 was as follows:—

	Percentage.
United Kingdom	35
Italy	43
Egypt	41
France	40
Japan	39
Spain	37
Portugal	36

(*h*) There is one further consideration to be borne in mind in connection with the remittances for interest on debt, viz., that the influx of money into the country when the loans were contracted and consequent rise in prices is a set-off against the depression due to remittances on account of interest in subsequent years.

(*i*) As regards the remittances made to England to meet the charges in connection with the army, with superannuation and furlough allowances of European officers employed by the Government of India, and with the establishments of the Secretary of State for India and his Council, amounting in all to nine millions Rx, it is not necessary to say much, as they are all charges necessary to secure that peace and that good government which has rendered the increased production and the increased trade which have taken place within the last forty years, possible. That the gain to the country from the increased production and increased trade is far in excess of the charges referred to, there cannot be the slightest doubt. The additional production from the extension of canal irrigation alone amounts to twenty millions Rx. I do not, of course, mean to say that the charges are not capable of being reduced, and that in so far as they are unnecessary or unduly high, persistent efforts should not be made for enforcing economy. Considering the question merely from the point of view of the benefits conferred by foreign trade, apart from the desirability of keeping all governmental expenditure at the lowest point consistent with the efficient discharge of the duties which the circumstances of this country require to be undertaken by Government, and apart also from the higher considerations which render it necessary that the natives of the country should be entrusted with positions of high trust and responsibility in the Civil and Military services, in a liberal and not grudging spirit, both as a matter of justice and as a means of accelerating the advance of the nation in moral and material well-being, I have no hesitation in stating that the sacrifices involved in the payment of the Home charges are repaid manifold by the benefits secured to the country, and that if a saving of even a couple of millions, which is, perhaps, the utmost that could be expected, be effected in these charges, its effect on the foreign trade would hardly be appreciable.[24]

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[24] The question of military defence is one of paramount importance, and no one that is not fully acquainted with the necessities of the case can venture to pronounce an opinion on the charges incurred in connection with it. The unequal, and not quite equitable, distribution of charges incurred in England, has, however, formed the subject of complaint by successive Finance Ministers and by the military authorities in India. The opinions of many high authorities might be referred to in support of this statement, but it will suffice here to quote those of Sir John Strachey and of the Indian Army Commission of 1879, presided over by Sir Ashley Eden, and having among its members such eminent military men as Sir Frederick Roberts and Sir Peter Lumsden. Sir John Strachey, in his "Finance and Public Works of India," says, "I know how the powers of obstruction and *laissez faire*, both in India and in England, are apt to stop attempts at army reform, and to frustrate efforts to diminish the immense military charges now imposed on the country. I am not sanguine that we shall soon see them very largely decrease, but that they ought to be decreased, there can be no doubt whatever. It is not only in India that attention to the subject of military expenditure is required. The

35. The private remittances to England comprise savings of Europeans resident in India in the service of Government and in other capacities, the dividends on Indian investments due to residents in England, and remittances by banks and merchants made in the course of commercial dealings. As already stated, it is not possible to make even a rough estimate of these remittances. Calculations, based on the recorded values of exports and imports, have been found to yield results which are obviously unreliable, these values not being sufficiently accurate for purposes of calculations of this kind. The total value of imports and exports of India is 185 millions Rx, and it is obvious that even so small an error in the values declared by merchants as $2\frac{1}{2}$ per cent., may vitiate the result to the extent of 5 millions. Theoretically, the relation that should subsist between exports and imports may be stated as follows:—The value of exports, including bullion of a country, on an average of years sufficiently large to eliminate the temporary fluctuations of trade in one direction or the other, should exactly balance the average value of imports of merchandise and treasure, provided, *first*, the country has no share in the carrying trade; *secondly*, that it does not levy any duty on exports of merchandise; and *thirdly* that it has not lent or borrowed from other countries, and has no money to remit or receive on account of loans or for other purposes. If the country has a share in the carrying trade, the imports will be in excess by the amount of freight earned. The same consideration applies also to export duty which will increase the imports by an equivalent amount, for, as the export duty is not included in the customs * house valuation of the exported merchandise, and, as it must be eventually recovered from the foreign countries in which the exported commodities are consumed, it must, *pro tanto*, increase the imports. The levy of import duties does not affect the balance of trade, as they are paid or recovered from the people of the country which imports the merchandise. The exports or imports of a borrowing country will be in excess or defect, according as the money received, by way of loan, during the period for which the account is taken, exceeds or falls short of the remittances on account of interest due for previous borrowings or for other purposes. India has practically little or no share in the carrying trade, the

Effect of private remittances to England.

* The valuation is made under section 30 of the Customs Act VIII of 1878, which is noted below for convenience of reference.

"For the purposes of the (Customs) Act, the real value shall be deemed to be—

(*a*) the wholesale cash price less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation, or exportation, as the case may be, without any abatement or deduction whatever except (in the case of goods imported) of the amount of duties payable on the importation thereof; or

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction except as aforesaid."

Government of India has never concealed its opinion that in apportioning the charges which have to be shared between the two countries, and when the interests of Indian and English rate-payers have been at stake, India has sometimes received a scant measure of justice. That feeling has been increased by the knowledge learned by the experience of the past that in this matter India is helpless. It is a fact, the gravity of which can hardly be exaggerated, that the Indian revenues are liable to have great charges thrown upon them, without the Government of India having any power of effectual remonstrance. The extension to India of the numerous measures taken in England to improve the position of officers and soldiers of the army was, no doubt, right and unavoidable, but the fact that heavy additional expenditure has thus been incurred by India gives her a claim to expect that no efforts shall be spared to diminish the charges which are unnecessary, or of which she bears too large a share." On some of the measures above referred to, the Army Commission remarks as follows: "The short-service system has increased the cost, and has materially reduced the efficiency of the British troops in India: We cannot resist the feeling that, in the introduction of this system, the interests of the Indian tax-payers were entirely left out of consideration . . . . We believe that the whole system of staff corps is radically unsound . . . . There can be no doubt that it has been the cause of serious financial embarassments . . . . Its practical working has a discouraging effect on the army and ruinous to the State . . . . It involves a considerable expenditure for which there is little or no return . . . . We cannot fail to see that the substitution of local (European) troops for twenty or thirty thousands of Her Majesty's British subjects would cause a saving of from £160,000 to £240,000, but we feel that any such change would seriously disturb the military system of the parent country and would deprive a great part of the British Army of the valuable training which Indian service now furnishes. We think that the portion of the British Army employed in this country should be organized and administered with due rogard to the interests of the people of India, and not for the purpose of supplying defects in the system of Home defence, and, above all, that it should not be made the means of obtaining, at the cost of India, advantages for the Army at Home, which do not directly affect the interests of this country." The advance of Russia towards the Indian frontier renders an augmentation of the means of defence unavoidable; but this makes it all the more necessary that the army should be organised on the most economical basis, consistent with efficiency. Sir Charles Dilke, who has written in his "Problems of Greater Britain," apparently with a full knowledge of the difficulties of Indian problems, says, "when we contemplate the increase of the Indian Army in the event of Russia being allowed to settle herself in Herat, we cannot do so without taking into view the desirability of the creation of a separate army which is indeed forced upon us by financial considerations. The present system is too ruinons to India to allow of a sufficient force being kept on foot, and we shall court disaster unless we speedily change it, though already, perhaps, too late to do so with safety. India, with an increased British force, will be drained dry by the money asked of her for a system which is not suited t her needs. When I say a separate army, of course, I do not advocate a return to the old Company's system. But the Home short-service army and the army in India would be under the same supreme authority of the throne. They would be alike in drill, exercise and discipline, but separate in the existence of the two systems of recruiting, one for not more than three years for Home service, and one for long service in India and the Colonies."

tonnage of British Indian shipping bearing only the proportion of 3·8 per cent. to the total tonnage of the foreign trade, amounting to 7½ million tons. As regards the duty on exports, the only article that pays duty is rice, the revenue derived from this source being about ¾ million Rx. The duty on opium is an excise duty, and it is included in the values shown in the customs house returns. India has, of course, borrowed, and is borrowing largely, from England for the construction of reproductive works. In the statement of the trade of British India for 5 years ending 1888–89, presented to Parliament, the following account of the balance of trade, based on the statistics of 12 years ending 1888–89, is given :—

	Rx millions.
Exports of merchandise excluding Government transactions ...	965
Do. of treasure	21
Indian securities enfaced for payment in England	45
Total ...	1,031
Imports of merchandise excluding Government transactions ...	638
Do. of treasure	151
India Council bills	218
Government securities retransferred to India	32
Bills for interest on enfaced paper	10
Total ...	1,049
Balance of Imports ...	18

In the above account, the values of Government exports and imports have been excluded from the values of exports and imports of merchandise shown, as the *net* value of Government imports has been included in the amount of the bills drawn on India by the Secretary of State. Similarly, the loans raised in England on account of India have been excluded, as the amount of the Secretary of State's bills represents the difference between the amount of remittances to be made to England and the proceeds of the loans. The bills drawn by the Bank of England for the payment in England of interest on Indian securities enfaced for that purpose, act in the same way as remittances of bullion and specie from India, while the securities themselves must be treated as imports or exports of bullion, according as they are transferred to England or retransferred to India *for value.* If, however, such securities are taken over to England by persons holding them, there will be no effect produced on the balance of trade beyond increasing the exports to the amount of the interest due on the securities which will have to be remitted to Government. Out of the sum of 18 millions, which the above account shows as the excess of the *imports* above *exports,* about 12 millions will have to be deducted on account of the export duty on rice and the freight earned by the Indian shipping, leaving about 6 millions for 12 years, or half a million per annum, without taking account of remittances on account of private savings and profits of trade of Europeans in India. This shows either that the private capital brought into the country exceeded the amount of the savings and profits above referred to during the 12 years for which the account is made up, or that the declared values of imported and exported merchandise are, as already observed, incorrect. Sir Richard Temple estimated the private remittances from India above referred to at 1½ millions in 1870. The salaries of Europeans employed in Government service in India aggregated 5½ millions in 1886, and if one-fifth of these salaries is remitted to England, the remittances under this head will amount to one million. These remittances, of course, stand on the same footing as furlough and superannuation charges, included in the Secretary of State's drawings already referred to. As regards interest or profits on foreign capital invested in industrial undertakings in India, it may be stated that it is almost impossible that the remittances on their account can have any prejudicial effect on India. For, if the undertakings are successful, the increased continuous * employment provided for labour in the country must exceed greatly in value the remittances on account of interest and profits, while the influx of the capital itself alters the balance of trade for the time in favour of India. If, on the other hand, the undertakings are

* *Note.*—The accumulation of capital in England is so great that interest is continually falling, and by competition the profits on investments are reduced. This means that the profits must be very much less than the annual expenditure in industrial undertakings carried on with foreign capital in India.

unsuccessful, there will be no remittances to make, while the capital brought into the country in so far as it has been employed in the payment of labour will have been[25] a gain.

The effect of remittances to England on the rates of exchange.

36. One further effect of the drawings of the Secretary of State requires to be noticed, viz., its influence on the rate of exchange as between gold and silver. So long as the Latin Union kept up the legal relation between the value of gold and silver, the oscillations in the rates of exchange, caused by the international trade balances, were confined within the limits of the cost of transport of silver to France for the purpose of being coined; but when the Latin Convention was broken up, and silver was demonetized in Europe, the limits referred to were done away with. The Indian Council bills compete with silver as a mode of remittance, and in so far as they displace silver they lower its value, and there is no longer any means of preventing the rate of exchange falling below a fixed level as was the case when the Latin Union was in force. There is no means of estimating to what extent the increase in the Secretary of State's drawings in recent years has contributed to the fall in the rate of exchange, but that it does exercise considerable influence there seems to be little reason to doubt. But, at the same time, it must be remembered that the portion of the Home charges and private remittances which represents investments of capital may, and in fact does, increase the exports of merchandise, so as, *pro tanto*, to create a balance of trade in favour of India. Sir David Barbour, in his minute, appended to the Report of the Commissioners on the Value of the Precious Metals, puts this matter in a clear light. He says :—

"A considerable amount of imports (such as railway plant and machinery) really represents the investment of English capital in India, is not paid for at the time, and, consequently, has no effect on the exchange of the year. Of course, all investments of foreign capital affect the exchange in subsequent years, when profits or interest come to be remitted from India; but such investments are generally made in industries connected with international trade, and, so far as they increase Indian exports, they counteract the tendency to a fall in the exchange owing to the remittance of profits. It is quite possible, and even probable, that an investment of foreign capital in India might so increase the exports as to favorably influence the exchange. For example, if one million sterling is invested in jute mills, and such investment increases the exports of India by £200,000 yearly, while only necessitating a remittance of £50,000 yearly on account of the profit, the international account has been altered in India's favour to the extent of £150,000, and the tendency is to raise and not lower the rate of exchange. The investment of foreign capital in tea gardens in India is a case in point. The whole of the exports of tea from India alone is much more than sufficient to cover the remittance of profits and pay for such articles of import as are required in the manufacture of tea. The international equation has, therefore, been altered to the advantage of India and not to her disadvantage."

As regards the general effect of the remittances to England on the trade of India, Sir David Barbour observes: "It is commonly said that if one country has a payment to make to another, the country which has the payment to make trades at a disadvantage. The theory, as a theory, is unassailable. But in practice there are many more important factors, which influence international trade, and, if the payment has been made on account of capital judiciously *invested*, the net effect of the whole transaction may be to improve the relative position of the country which has the payment to make.

[25] Mr. Dadhaboy Nowrojee, of Bombay, who was examined before the Royal Commission on the Value of the Precious Metals, presented an account of the balance of trade in which he claimed credit, on behalf of India, for 10 per cent. on the value of exported merchandise, for freight, commission and insurance charges, and for another 10 per cent. for the profits of trade. His contention was, "From the very commencement of ploughing—for ploughing, seed, reaping, cart or railway carriage,—to the port of shipment, carriage across the seas, all charges on both sides, commission, insurance and profits, *i.e.*, for all labour and materials for all these purposes payment has to be made from the exported produce itself. Every one of these items takes its share out of that produce. Putting it another way, every item is paid out of the value or proceeds of the produce. If the produce does not realize sufficient proceeds to pay for all the above items, the exporter has to pay the deficit from his own pocket besides getting no profit." When it was pointed out to Mr. Nowrojee that India could not fairly claim credit for freight, insurance, &c., not *earned* by her, in respect of goods purchased by English merchants at the Indian ports and carried to England by them at their own expense and risk, and sold by them to English consumers at prices sufficient to cover these additional charges, he was willing to give up the claim as regards freight and insurance, but not as regards the profits of trade. If his contention were correct, it would follow that India would be entitled to the profits of retail trade in England and also to the profits of English cotton manufactures, because Indian cotton is turned into cloth. There is no doubt but that Mr. Nowrojee did good service in 1872, in calling the attention of the Parliamentary Committee on Indian Finance pointedly to the disadvantage resulting to India from the constant increase in Home remittances, at a time when there was a considerable risk of Government wasting borrowed money on so-called reproductive works; and the position he took up was unassailable and reaffirmed by the Parliamentary Committees on Public Works in 1879 and 1884. Mr. Nowrojee, however, has since made very exaggerated statements regarding the evil effects of these remittances.

"Payments, for which no direct commercial equivalent is received, are made in an increasing amount to England every year by foreign countries, and consequently the relative position of England in the international trade must be improving, and England should be receiving an increasing quantity of foreign produce in exchange for her exports. Yet, the facts since 1873 do not bear out this contention. If we take the price of a certain quantity of English exports in 1873 at £100, and the price of a certain quantity of English imports at the same figure, the prices of the same quantities now will be £62 and £69, respectively, according to Mr. Giffen's figures. We thus see that if a certain quantity of English exports exchanged for a certain quantity of imports in 1873, the same quantity of exports would in 1886 have failed to exchange for the same quantity of imports in the proportion of 62 to 69. In other words, goods for goods, England was making a worse bargain internationally in 1886 than 1873 by 11 per cent.

"It is true, that, in 1873 England was exchanging her exports for foreign products on specially favorable terms, but the figures just given show that the question of relative indebtedness of different nations is a comparatively minor factor in determining the conditions of international trade.

"There are no figures of equal authority which can be used in determining on what terms India is now trading with other countries as compared with former times, but all the enquiries I have[26] made point in the same direction, viz., that a certain quantity of Indian produce laid down at Calcutta or Bombay will, at the present time, exchange for a larger quantity of imported goods than it would have done in 1870 or 1873. The theory that India is hampered in her foreign trade by the drawings of the India Council appears, therefore, to be without foundation. *That India would be wealthier if these drawings ceased, while India retained the advantages which have brought about the drawings, may certainly be admitted. That India would now be importing more goods of all kinds, including silver, if the causes which have led to the drawings of the India Council had never come into operation, is not merely unproved but is absolutely opposed to the facts so far as they can be ascertained.*" I have ventured to italicize the last portion of the quotation as it contains the gist of the argument.

37. Another proof of the fact that India has not been impoverished but enriched by foreign trade is found in the large imports of gold and silver since 1850. The value of gold imported into India from Europe and not re-exported from 1565 to 1835, a period of 270 years, has been estimated at 112 millions sterling. Mr. Claremont Daniell in his *Industrial Competition of Asia* conjectures that of this amount about 50 millions was probably taken over to China and other places. Including the gold obtained from China, Burma and other Asiatic sources, the total gold in India in 1835 is estimated at 140 millions. Since 1835 and up to the end of 1890-91, the net imports of gold have amounted to upwards of 140 millions, and nearly the whole of this amount has been imported since 1850. As gold is not used for purposes of currency in India, the imports have been made for the purpose of manufacture into ornaments or hoarding. The total annual production of gold at present is estimated at 20 millions sterling, of which one-fourth is sent to India. The total net imports of silver into India since 1850 amount to 302 millions Rx. The value of silver coins in circulation in British India has been estimated at 304 millions Rx or Rs. 15 per head of the population, excluding the coins sent out of British India. If India had chosen to take the imports in commodities instead of in gold and silver, it would not show that she was deriving no advantage; on the contrary, it would doubtless be a great boon to the country if

Imports of gold and silver into India.

[26] I have assumed in other portions of this memorandum that the prices of food-grains are now 2½ times of what they were in 1850, or in other words, the purchasing power of silver, as measured by the quantity of food-grains silver would purchase, has fallen 60 per cent. The fall would have been greater but for the cheapening of the cost of transport and consequent lowering of prices of commodities at the principal markets. If the reduction in prices, due to saving in the cost of transport, be taken at 25 per cent., the fall in the purchasing power of silver in India would be really 70 per cent. In England, prices of commodities measured in gold rose during 1850 to 1873, when they were 20 per cent. higher than they were before the Australian and Californian gold discoveries. Since then they have fallen to about the level of 1850. One sovereign, however, was equivalent in 1850 to Rs. 10; now 1 sovereign is equivalent to Rs. 15. Since 1850, the purchasing power of silver in England has therefore fallen by one-third or 33⅓ per cent. Taking account of the saving in the cost of production and transport which may be assumed to be 30 per cent., silver has really fallen in value in England 53⅓ per cent. as against 70 per cent. in India, that is, silver has fallen in value in India in a higher ratio than in England, or in other words, the advantage derived by England in the trade of India by abundance of money and consequent higher scale of prices, is diminishing notwithstanding the so-called "*tribute*," as foreign trade has enabled India to replenish her insufficient currency. Thus taking the higher efficiency of production in England as compared with India since 1850 into account, the silver value of a unit of productive power in India as compared with silver value of a unit of power in England has risen in the ratio of 30 to 46⅔ or as 9 to 14. These calculations are very rough and some of the figures taken are hypothetical. They merely serve to illustrate the principle.

the value that is locked up in ornaments and coinage were turned into capital useful for industrial undertakings; but the large quantity of imports of gold and silver, amounting to a considerable proportion of the total production of the precious metals, unquestionably shows that India is not losing but gaining by international trade.

European exploitation.

38. The complaint that European exploitation has had the effect of driving out natives from their legitimate fields of industrial enterprise is not true of the Madras Presidency, nor is it true of other parts of India to any great extent. The chief undertakings in which Europeans are engaged are the cultivation of coffee, tea and cinchona, and gold-mining, and these are all fields which were previously unoccupied, and which would not be occupied if it were not for the importation of European capital and enterprise. We have already seen that indigo manufacture in which Europeans once took part has now, to a great extent, passed into the hands of the natives of the country. Coffee cultivation has not been remunerative of late years, and it has also, to a considerable extent, passed into native hands. The natives who can work the estates cheaply have a great advantage over Europeans, and with daily increasing knowledge and experience they will doubtless take an increasing share in enterprises of this kind. The natives are also beginning to take a larger share in mercantile transactions connected with articles of export and import trade, the opening of the Suez Canal and the increase in the direct trade of India with the principal countries of Continental Europe having taken away from what of the character of monopoly which long established European houses of agency may have once possessed. Mr. Slagg in his article on Cotton Industry contributed to the Jubilee Volume, entitled the *Reign of Queen Victoria*, gives the following account of the changes that have taken place in this respect as regards the cotton trade. He states: "In many cases the cotton spinner and manufacturer of India deals directly with the cotton producer on the one hand, and the merchant shipper on the other, and in nearly all cases the old charges for brokerage and agency have experienced a considerable reduction. Fifty years ago the commission charged for selling goods in India, including guarantee of sales and discount on remittances, amounted to from 8½ to 5 per cent., to which was added about 2½ per cent. for sundry charges, landing, storing and godown rent. These are now reduced to a total of about 4 per cent., though the downward tendency of the latter charges was checked by the Indian mutiny. The charges for packing and shipment have also been diminished by 1½ or 2 per cent., while the opening of the Suez Canal and the consequent development and competition in steam transit have produced a marvellous economy of cost and time on the old system of shipment. Mr. Goschen has observed that the carriage of a ton of goods from Manchester to Bombay, including the railway to Liverpool, the Suez Canal dues and the freight, is now little more than the price of a second class ticket from London to Manchester. The shortening of the voyage by the substitution of steamers for sailing vessels and the adoption of the Suez Canal route instead of the old route round the Cape of Good Hope has reduced the time taken in the delivery of goods, which is equivalent to a diminution of about 2½ per cent., if the additional rent and insurance under the old system, added to the loss of interest, be taken into consideration. The increase of telegraphic communication, and to some extent the use of the telephone, have tended to destroy the old custom of keeping large stocks of goods stored in the warehouses of Manchester or in the 'godowns' in India, and sales are often made in Calcutta or Bombay of goods which have yet to be manufactured or even bleached or dyed in Lancashire. The 'Banians' or native dealers now send to England a considerable number of direct orders, and several of the principal 'Banians' have their own agents or representatives in Manchester who ship direct to their orders." In the Madras town, I am informed that with the aid of the facilities afforded by the Bank of Madras and other banks for obtaining loans, native merchants with small means are in increasing numbers carrying on a trade in articles of foreign merchandise. In Cocanada, which is daily rising in importance as a commercial centre, the competition of the native merchants has led to the closing of several European firms. The direct trade of India with the countries of Continental Europe has made it more difficult for English merchants to combine to keep natives out of mercantile pursuits in which the latter may not have hitherto had a share. For instance until April 1885, with a view to keep Indian cotton manufactures out of the China market, the freight to China was kept by a combination of English steamer companies at the prohibitive rate of Rs. 15 a ton, and repeated efforts on the part of

the Bombay mill owners failed to effect a reduction lower than Rs. 12. The Italian line of steamers then stepped in and accepted freight at Rs. 8 and the consequence has been that the English companies themselves have since reduced the rate to Rs. 5.

Decadence of old indigenous industries.

39. There is, however, very considerable truth in the complaint that foreign trade has affected prejudicially the old manufacturing industries of the country and impoverished the classes engaged in them. The spinning and weaving trades, especially, have suffered severely from foreign competition, and the former as a separate profession is rapidly disappearing, what remains of it being confined to the spinning of fine thread for cloths of superior texture and extreme tenuity such as could not be produced by machinery, and of coarse thread for the coarse thick cloths woven for the use of the lower classes of the agricultural population. The demand for very costly cloths of superior texture worn by men of the higher classes has considerably fallen, not so much owing to Manchester competition as to the change of fashion, English broad cloth having, to a considerable extent, superseded them as articles of dress. On the other hand, there has been considerable extension of demand for female colored cloths made with imported fine yarn, such as Kornadu cloths for instance, and in particular centres of industry such as Kornadu, Kuttalam and other places, the position of the weavers has really improved. Large sections of the agricultural population still use coarse cloths made of country yarn, which if somewhat dearer than machine-made cloths, are preferred to the latter, as being more durable and warmer. The coarse thread is spun by the agriculturists themselves and given to weavers who weave them into cloth on being paid about one rupee or its equivalent in grain for each cloth. These cloths are extensively in use in the Ceded districts, Kurnool, Coimbatore and Salem, where the cold in the winter months is severer than in other parts of the Presidency. The amount of weaving done in the country has not probably diminished sensibly of late years, but the profits of the weavers, both on account of Manchester competition and the additional pressure on the weaving industry due to the collapse of the spinning industry, have undoubtedly been much reduced.* The Madras Board of Revenue, who instituted enquiries into the condition of the weaving industry in 1871 and again in 1890, have reported to the same effect. In 1871, the number of looms at work was nearly 280,000 or nearly 42 per cent. higher than the number at work between 1856-57 and 1860-61, as ascertained for the purpose of assessing the old moturpha tax. The returns for the earlier years, however, were imperfect and not fully to be relied on, and the Board estimated the real increase at between 20 and 25 per cent. and attributed the advance to the abolition of the vexatious and inquisitorial moturpha tax. The total quantity of twist worked up into cloth was estimated at 31½ million lb., of which 11½ millions were imported and 20 millions spun in the country. In 1889 the number of looms at work was ascertained to be 300,000 exhibiting an increase since 1871 of 7 per cent., while the increase in the population is 14 per cent. The quantity of twist worked up into cloth was estimated at 34½ millions—an increase of a little less than 10 per cent.—of which 19 millions were imported, 1 million was manufactured in the Indian mills and 14½ millions were hand-made. Since 1871, the outturn of hand-made yarn has, therefore, diminished by 22½ per cent. For the whole of India the total production of cotton was estimated in 1869 at 7·1 million cwt., of which 5 millions were exported and 2·1 million cwt. consumed in India—¼ million by the Indian mills and 1·8 million by the hand-looms. In 1888-89, the total production was estimated at 9½ million cwts., of which 5½ millions were exported to foreign countries, 3 millions were consumed by the Indian mills and 1 million by the hand-looms in India. This shows that hand-spun yarn is being rapidly superseded by yarn made in the Indian mills, and that what the hereditary spinning classes have to fear now is not the competition of Manchester, but that of the Indian mills. The extension of the cotton mill industry in India during the last 15 years has been truly remarkable. In 1870 the number of cotton mills in Bombay was only 12 with 319,394 spindles and 4,199 looms. The number of persons employed was 8,199 and the quantity of cotton worked up 220,000 cwts. The industry then was by no means in a thriving condition, and of the paid up capital, 1⅓ million Rx, the then value at the market quotations of the shares was only ¾ million Rx, showing a loss of more than half a million. The return for capital invested was 4 per cent., while the Government

* See Appendix for a note on the condition of weavers in the Madura town.

stock at 4 per cent. was selling at 8 discount. In the other Provinces there were a few mills which, however, did not do any real business. Now there are 124 mills in the whole of India with 3,274,196 spindles and 23,142 looms. The number of persons employed is 112,000, and the quantity of cotton worked up $3\frac{1}{2}$ million cwts. The capital invested in these mills is estimated at about 12 millions Rx, a very considerable portion of which is native capital. The exports of cotton goods from India chiefly to China, Japan, and the East Coast of Africa which amounted to 1·3 million Rx, have increased to 8·5 million Rx. The requirements of India as regards cotton cloth have been estimated at 3,200 million yards, of which about 2,000 millions are imported and the remainder made in the country. About 600 million yards were in 1890-91 exported from India to foreign countries. There is every prospect of the products of Indian mills not only taking entire possession, at no distant date, of the markets in China, Japan and East Africa, but also of driving out the Manchester cloths of all but the finest kinds from India. A majority of the Committee appointed by the Manchester Chamber of Commerce to enquire into the causes of the rapid development of the mill industry in India, has recently reported after full investigation that the main cause, which has favored the increase of mills and enabled them to a great extent to supply China and Japan with yarns formerly shipped from Lancashire, is their geographical position which places them in close proximity to the cotton fields on the one hand and the consuming countries on the other. The net advantage to the Indian spinner from these circumstances over his competitor in England, after allowing for the extra outlay on machinery, and consequent enhanced interest and depreciation, as well as greater expenditure on such items as imported coal, stores, &c., was estimated by the committee as equal to at least $\frac{3}{4}d.$ per lb. on the portion that is shipped to China and Japan, and $\frac{13}{16}d.$ to $\frac{7}{8}d.$ per lb. on what is consumed in India * itself. The import trade in English piece goods has for the last 5 or 6 years shown no progress. In the review of the Indian trade for 1890-91 Mr. O'Conor remarks: "It may be said that, if it had not been for the competition of the Indian mills, the trade in piece goods in 1890-91 should have been at least 10 per cent. larger than it was, and that to this extent at any rate the cloth woven in the Indian mills, or from yarn spun there, has within 5 years taken the place of imported cloths in our markets. The extent of the diversion, is, however, probably greater. In other kinds of cotton goods, there has been a moderate increase, these being mainly of descriptions which are not woven in India either from locally spun or imported yarns, but these kinds are relatively of trifling dimensions. It would seem in fact that the time is not very far distant when the imports of the coarser and medium cottons which form the bulk of the trade will gradually disappear, and that the trade will be limited to the finer qualities and therefore of small dimensions." This condition of things has, as might be naturally expected, excited the greatest alarm among the Manchester manufacturers, and in proof of it Mr. O'Conor quotes the following passages from a letter of the Commercial correspondent in London of the *Times of India:* "Several specimens of dhooties manufactured in India were laid on the table for inspection at the meeting of the Blackburn Chamber of Commerce on Wednesday. Mr. Alexander Harrison, who presided, said that during the last ten years

* See Well's *Recent Economic Changes*. Mr. Wells remarks: "Other circumstances, such as cheaper labour and longer factory hours, may have also favored the Indian manufactures; but these differences as respects the conditions of labour in England and India have existed from time immemorial; and the real novelty of the present situation is, that India, with rail-roads and factories, and the advantage of cheap ocean freights, is now emancipating herself from chronic sluggishness and beginning to participate in the world's progress; and under English auspices, and largely with English capital, is, for the first time, extensively utilizing her geographical position and her cheap and abundant labour in connection with labour-saving machinery." Mr. T. Comber who was examined by the Royal Commission on the value of the Precious metals presented the following statement showing the comparative cost of manufacturing 1 lb. of 20's yarn in Bombay and England, and of its transport to China, the rate of exchange being taken at 1*s.* 5*d.* per rupee:—

	English spinner. *d.*	Indian spinner. *d.*
Cotton $1\frac{1}{4}$ lb.	5·69	5·0
Depreciation and interest on mill and machinery	·42	·64
Coals	·05	·16
Wages	1·11	·99
Stores	·28	·46
Sundries	·40	·25
	7·95	7·50
Packing and carriage to Bombay.	·50	..
Delivered at Bombay	8·45	7·50
Packing and carriage to China ..	·70	·26
Delivered in China	8·65	7·76
Advantage in favour of the Indian produce	..	·89

The English spinner has an advantage in interest and depreciation and coals, but the Indian spinner has a still greater advantage in wages and cost of transport both of the raw material and the manufactured product. The factory hands in India are not individually as efficient as the English operatives, but as the rate of wages is much lower, the net advantage to the Indian spinner is 10 per cent. Moreover, it is stated, that, by longer training, the Indian hand has become more effective than formerly, and recent improvements in machinery have rendered it so automatic that much which formerly had to be done by hand, is now done by machine and this greatly diminishes the superior skill of the Lancashire hand.

it has been the general opinion in Lancashire that it is impossible for mill-owners in India to make dhooties from 40's or the 50's yarns, but here before their eyes were remarkably good specimens of dhooties made from 40's twist and 50's Egyptian weft. Mr. Harrison added that in his mind there never had been any insuperable difficulty that would prevent Indian manufacturers from producing fine counts, and he owned the opinion that in India in time they will grow their own cotton and weave these fine counts. The manufacturers of Lancashire should carefully watch the doings of the Indian manufacturers, or they will find not only that the coarse yarn trade has gone, but that the medium trade will go also. And he urged that it is time for Lancashire manufacturers to consider their situation and to take means to fortify themselves against encroachments on their interest." What the means referred to are intended to be, whether they are the pressure brought to bear on the Indian Government to enact stringent factory * laws not suited to the conditions of labour in this country, or less illegitimate methods, has not been stated; but whatever they may be, it is devoutly to be hoped that no artificial obstacles will be placed in the way of the development of the nascent factory industries in India, which may enable Indian manufacturers to regain much of the ground they have lost under the stress of Manchester competition.

* In this connection the following passage from a speech of the President of the Blackburn Chamber of Commerce will be read with some amusement. He said: "They (the Lancashire manufacturers) felt not one jot of opposition as being hostile to Indian industry; but they did protest against any industry being fostered upon the lives of little children and women, upon the blood and sinews of the men who had to work in the mill stoves and dust-holes of the cotton jenny workshops of India."

The decay of hand-loom weavers, a necessary stage in industrial development.

40. It is clear, however, that the hereditary spinning and weaving castes have nothing to hope for in the future, even if India should manufacture all the clothing required for the use of her own population as well as to meet the demands of foreign markets. The deterioration of these classes has now been going on for over a hundred years. Mr. White (one of the members of Council of the Governor of Madras) writing, in 1793, states that the mortality occasioned by the famine that had occurred just then fell heaviest on the weaving and spinning classes. They were in the best of times a poverty-stricken class. The fluctuations in the weaving trade of India are very instructive. Cotton manufactures before the seventeenth century were practically unknown in England, and woollen manufacture was the great national industry, so much so, that cotton cloths were designated "linens" and raw cotton was believed to be a kind of "wool." In 1621, Mr. Munn, one of the Directors of the East India Company, estimated the annual importation at 50,000 pieces of cotton cloth, the average cost of each piece on board in India being 7*s.* and the selling price in England 20*s.* The importation in 1674-75 had increased to the value of £160,000. The silk and wool weavers became alarmed for their trade and serious riots took place in various parts of England, and in consequence the further introduction of Indian goods into England was interdicted in 1700. In 1721, another statute was enacted, enforcing the prohibition by a penalty of £5 for each offence on the part of the wearer of Indian goods and a penalty of £20 on the seller of such goods. The exports of cotton goods to England were thus much restricted. In 1767 and 1769 Hargreaves' and Arkwright's inventions—spinning jenny and spinning frame—came into use, and England began to manufacture cotton cloth on an extensive scale. India's export trade was then confined to supplying some of the Asiatic countries, and soon after, England took possession of these markets. This dealt the first blow to the weaving classes in India, the effect of which was enhanced by the breaking up of the trading establishments of the East India Company when its trading privileges were abolished in 1813 and 1833. The rapid development of machinery and manufactures and the cheapness with which cotton cloths were produced in England led to India being flooded with Manchester goods to the further injury of the weaving classes here. Now the tide has turned, and the development of factories in India bids fair to enable her to manufacture the goods required for her own population, even more cheaply than England, and to compete with England in foreign markets. This means that India, by means of the advantages conferred by foreign trade, has been enabled to organize her productive powers on the most economical basis; but as every factory hand will displace 30 weavers and spinners, it is clear that the deterioration of these classes will be even more rapid than in the past. Spinning as a bye industry may be carried on by agriculturists to provide themselves

with the coarse but durable cloths which mills do not turn out, and the weaving of superior cloths for women will doubtless still exist; but on the whole the trade of the hand-loom weavers will have shrunk to small dimensions. The sufferings of the weavers are great and such as to excite commiseration, but these sufferings are no more than have always been caused to protected classes whenever labour-saving machinery has been brought into use. In England, for instance, the sufferings of weavers were even more intense than those of the corresponding classes in India, owing to the simultaneous introduction of machinery both in manufactures and agriculture and the consequent economising of labour in both directions.* A writer describing the condition of the weavers in the early years of the present century states: "The most miserable class of artizans were the hand-loom weavers, who long continued to carry on their trade at home. The use of power looms was slowly adopted; and even after they were generally introduced, the hand-loom weaver could not change his mode of life, but continued to practise his craft at home. He could only earn miserable wages. He lived an isolated, degraded life, and it was the hand-loom weavers who were the foremost in the destruction of machinery and the burning of mills. The Luddites, authors of most destructive riots, which began at Nottingham were, for the most part, hand-loom weavers. As prices rose and distress became more general, these men more and more looked upon the machinery as the cause of all their woes, and joined eagerly in their destruction." In India the abundance of waste lands and the possibility of a portion of the weaving population finding work in the cultivation of lands is some mitigation, however inadequate, of their unfortunate position.

Mrs. Creighton's *Social History of England.*

The decline in the manufacture of iron.

41. Another industry which has suffered from foreign competition is the manufacture of iron. India contains an abundant supply of iron ores and native works for iron smelting were not very long ago scattered all over the Peninsula and Indian steel was famous. Dr. Buchanan has described minutely the processes employed by native manufacturers for smelting iron in the districts of Salem, Coimbatore, Malabar and South Canara. The charcoal used was very great in comparison with the results obtained. In Salem, it is stated that iron ore containing 72 per cent. of metal, yields only 15 per cent. of bar iron. The clearance of forests and the consequent rise in the price of charcoal have nearly extinguished this industry; and iron smelters in many regions are the hardest worked, but the poorest among the population. The iron (which is of very good quality and superior to the imported article) is sold at a high price; nevertheless the amount of iron produced bears but a miserable proportion to the labour, time and material expended. The class that has suffered is, however, numerically a small one, while the benefit to the general population by the fall in the price of imported iron and by the prevention of the indiscriminate felling of forests for charcoal burning has been very great. The extent of the benefit may be estimated from the following figures: During the past 18 years, the imports of iron into India have been doubled both in quantity and value, while those of steel have increased more than 15 times in quantity, but less than 4 times in value, thus showing that the value of imported steel is only about one-fourth of what it was before. The imports of hardware and cutlery have increased more than twice, while those of railway and rolling stock have increased more than 5 times. The imports of machinery have increased from about 5 lakhs in 1850-51, to nearly $2\frac{1}{2}$ crores in 1888-89, thus showing an immense advance in the steam-power of the country. There are also indications that this country will ere long be able to manufacture iron on a larger scale than hitherto by the adoption of improved processes. The discovery of coal in various parts of the country and the methods invented for its economical use afford promise of a great future for the iron industry. Fifty years ago the Madras Government spent considerable sums of money in subsidizing the Porto Novo Company in the hope of creating and developing an iron manufacturing industry according to European processes. The scheme failed owing to the difficulty of obtaining charcoal. Recently, however, it appears that near Pondicherry, not far from Porto Novo, extensive beds of coal, 10,000 acres in extent, capable of producing 250 million tons have been discovered; whether this will lead to an iron manufacturing industry being re-established in those parts it is difficult to say, but considering the startling rapidity with which methods for developing and utilizing natural resources are being discovered by science at the

present day, it is not too much to hope that the rich iron ores of Southern India will not long remain unutilized.

The shipping industry.

42. The shipping trade of India has suffered also. Mr. O'Conor in the Trade Report of India for 1890-91 writes:—"The native craft employed in the foreign trade do not increase. They represent less than $2\frac{1}{4}$ per cent. of the total tonnage. Except for intercourse with the Straits and the Malayan Archipelago, Ceylon, the Maldives and the Coast from Karachi to Muscat, these craft will eventually disappear from the foreign carrying trade." This is not a result to be much regretted, as the employment of these small craft of burden averaging 50 tons each is not compatible with the enormous growth of the foreign trade of India, and as further it is the use of steam vessels for carriage that has developed the trade with China in Indian cotton manufactures. The small craft, however, will continue to be used in the carriage of the cheapest and bulkiest articles between the smaller ports which steamers do not enter.

The development of factory industries.

43. Against the disadvantage to the indigenous industries above referred to, have to be set off the new industries which foreign trade has created. The new industries which have sprung up in the Madras Presidency have already been noticed. Taking India as a whole, three important new industries may be mentioned, viz., jute, tea and coal. The export of jute in 1828 was 364 cwts. valued at 62 Rx. In 1850-51 the value of the exports of raw jute amounted to 197,071 Rx. and of manufactured jute to Rx 215,978. In 1890-91 the values were 7·6 millions Rx and 2·5 millions Rx, respectively. Jute cultivation is entirely carried on by the natives of the country, without any extraneous help. Baboo Hem Chunder Kerr in his report on the jute cultivation in Bengal writes: "It is usual with some to descant on the apathy, ignorance and want of enterprise of the people of this country, and of the ryots in particular, but the figures here given prove beyond the shadow of a cavil, that they are, notwithstanding their alleged or real defects, sufficiently long-headed thoroughly to understand their interest and capable of creating and extending in five and forty years a trade to the value of nearly $4\frac{1}{4}$ million sterling (now 10 million Rx) without any aid from without. That they are capable, likewise, of sustaining this trade and extending it if required and made worth their while, no one will, I feel certain, venture to question. As long as the trade is profitable, they will do all that is needed, but strong common sense and long-headedness will not accept theories for facts, nor adopt new methods or systems, because they are new, or because they are told to adopt them. The new methods and systems must be proved to be real improvements calculated for certain, to add to their profits, or they will have none of them." Tea on the other hand, is an industry created entirely by English enterprise and capital. The value of the exports amounts now to $5\frac{1}{4}$ million Rx. Indian and Ceylon teas have been rapidly driving the China tea out of the English market as will be seen from the following figures. In 1864 the imports into England were: China 85·80 and Indian 2·80; total 88·60 million lb. The imports in 1890 were: China 73·74, Indian 101·77, and Ceylon 42·49; total 218 million lb. It is stated that the tea from India produces a stronger liquid than that of China, that is a small quantity of the former is equal for purposes of consumption to a larger quantity of the latter; and as a high import duty, amounting to nearly 25 per cent. of the value is levied in England on all teas irrespective of their quality, the Indian tea is benefited. The duty which was 6*d.* per lb. has also been reduced to 4*d.* The establishment of collieries in India has been effected in recent years, the out put of coal in 1889 amounting to 2 million tons and the value ·69 million Rx. The average value per ton of Indian coal is 3·4 rupees while that of imported coal is 22·4 rupees, while in point of heating power the latter has an advantage of not more than one-half. As railway communications further develop, India might be expected to use her own coal for manufacturing purposes. In India there were at the end of 1889-90, 114 cotton-mills and 27 jute mills worked by steam, 315 cotton and jute presses, 51 rice mills, 60 saw mills, 21 breweries, 2 woollen mills, 6 silk mills, 3 soap factories, 6 large tanneries, 48 iron and brass foundries, 14 large sugar factories, 23 coffee works, 66 cutch and lac factories, 61 oil mills, 41 flour mills, 24 ice factories, 23 pottery and tile factories, 15 bone-crushing factories and 34 tobacco and cigar factories, besides a large number of indigo and tea factories worked on indigo and tea plantations. The establishment of these factories affords cogent proof of the fact that India

is emancipating herself, as Mr. Wells put it, from her chronic sluggishness and entering on a new era of industrial improvement.

44. *Taxation.*—The growth of taxation in this Presidency has next to be considered. The principal sources of revenue are (1) the land tax and provincial rates; (2) the income-tax; (3) the salt duties; (4) the excise on spirits and drugs; (5) the customs duties; (6) the stamp duties; and (7) fees for the registration of documents. It will be convenient to take each of these sources of revenue and examine to what extent they affect the economic condition of the several classes of the population.

45. Among these sources of revenue, the land revenue is, of course, by far the most important. There has been much discussion as to whether the ryot has a right in the soil and whether the payments made by him fall under the category of *tax* or of *rent*. In the opinion of the Famine Commissioners, 1880, the land revenue is a source of income which in India must be distinguished from taxation properly so called, as by immemorial and unquestioned prescription, the Government is entitled to receive from the occupier of the land whatever it requires of the surplus profit left after defraying the expenses of cultivation; and consequently land revenue may with more propriety be regarded as a *rent* paid by a tenant, often a highly favored tenant, to the paramount owner, than as a *tax* paid by the owner to the State. This extreme view of the rights of the State, which was dissented from by the Madras member of the Famine Commission, is in consonance neither with the conclusions of the best authorities, nor with the practice of the English administrators in this Presidency; and indeed as regards the latter, Madras has been more fortunate than many other parts of India. Sir Thomas Munro, who is generally believed to have denied that the ryot had any right in the soil he cultivated, says: "The ryot of India unites in his own person the characters of laborer, farmer, and landlord; he receives the wages of the laborer, the profit of the farmer on his stock, and a small surplus from 1 to 20 per cent. on the gross produce as rent, but on an average not more than 5 or 6 per cent." Again in another place, he remarks: "The Collector looks upon the ryot as a mere tenant, and hence he infers that the occupation of land in India may be regulated as in England. But the station of the ryot is not so low as is made by his plan. The ryot is certainly not like the landlord in England, but neither is he like the English tenant. If the name of landlord belongs to any person in India, it is to the ryot. He divides with Government all the rights of the land. Whatever is not reserved by Government belongs to him. He is not a tenant at will, or for a term of years. He is not removable because another offers more." The fact is, that the relationship between the ryot and Government, or between the ryot and the Zemindar who is the assignee of the rights of Government, is not that of landlord and tenant, but that of partnership.[27] Professor Marshall puts this matter in a clear light. He says: "In early times, and in backward countries, even in our own age, all rights to

Land revenue. Tax or rent?

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[27] James Mill in writing to a son who was reading in the East India Company's College at Haileybury explained this very clearly: He said, "Do not allow yourself to be taken in, as many people are, by an ambiguity in the word '*property*.' Englishmen in general incline to think that where *property* is not entire, especially in the land, there is no *property*. But *property* may be as perfectly *property*, when it includes only a part, as when it includes the whole. There is no doubt that the ryot has a *property* in the soil, though it is a limited *property*. There is no doubt that the Government has a *property* in the soil—that also limited—the one limited by the other. It is therefore a case of *joint property*. Hence the controversies." As regards the proprietary rights of the ryots in the soil they cultivate, the following authorities may be referred to:— Bhaskarappa *v.* The Collector of North Canara, XII Bombay High Court Reports appendix; the judgment of the Madras High Court in the Attapadi valley case; the judgment of the Madras High Court in A.S. No. 82 of 1883; Sir Charles Turner's minute on the Bill relating to Malabar Land tenures; and G.O., dated 21st September 1882, No. 1008, Revenue. The last paper is most important as containing the declarations of Government on the subject of ryot's rights after full inquiry. The conclusions stated by Government are—(1) that the State cannot, without violating the rule and practice dating from time immemorial, assert in this Presidency an exclusive right to minerals in unoccupied lands, but that it is fully entitled to a share in such products as in any other produce of the land; (2) that subject to the payment of a stated proportion of the produce to meet the necessities of the administration, the proprietary right of the ryot in the soil of his holding is absolute and complete; (3) that he is able to mortgage, sell, devise or otherwise alienate the land; (4) that, on these principles, property has been changing hands from time immemorial, and for the Government to put forward a claim now, which has never been asserted and which does not rest in law, practice or precedent, would undoubtedly raise a feeling of distrust and discontent which would take long to allay; (5) that it would be straining the State's privileges to attach the condition of recognition of any exclusive right to minerals on the terms on which lands may be newly occupied, although in the interests of the general public, it may in particular instances be justifiable to do so, in view to the development of ascertained mineral resources; and (6) that as regards the vast bulk of the land occupied or likely to be occupied for cultivation, such reservation would be absolutely objectless and would only have the effect of creating widespread distrust in the minds of the people.

property depend on general understandings rather than on precise laws and documents. In so far as these understandings can be reduced to definite terms and expressed in the language of modern business, they are generally to the following effect:—The ownership of land is vested, not in an individual, but in a firm of which one member or group of members is the sleeping partner, while another member or group of members (it may be a whole family) is the working partner. The sleeping partner is sometimes the ruler of the State, sometimes he is an individual who inherits what was once the duty of collecting payments due to this ruler from the cultivators of a certain part of the soil, but what, in the course of silent time, has become a right of ownership, more or less definite, more or less absolute. If, as is generally the case, he retains the duty of making certain payments to the ruler of the State, the partnership may be regarded as containing three members, of whom two are sleeping partners. The sleeping partner, or one of them, is generally called the proprietor, or landholder or landlord, or even landowner. But this is an incorrect way of speaking, if he is restrained by law, or by custom which has the force of law, from turning the cultivator out of his holding, either by an arbitrary enhancement of the payments exacted from him or by any other means. In that case, the property in the land vests, not in him alone, but in the whole of the firm, of which he is only a sleeping partner; the payment made by the working partner is not rent at all, but is that fixed sum, or that part of the gross proceeds as the case may be, which the constitution of the firm binds him to pay; and in so far as custom or law, which regulates these payments, is fixed and unalterable, the theory of rent has but little direct application." It is the fashion to say that it matters little by what name the payment made by the ryot to Government is called, *i.e.*, whether it is designated *revenue* or *rent*, but, in practice, the point of view from which the question is regarded involves most important consequences. "To the modern statesman," says Lord Salisbury in reference to this question, "the refined distinctions of the economical school are a solid living reality, from which he can as little separate his thoughts as from his mother tongue. To us it may seem indifferent whether we call a payment *revenue* or *rent*, so we get the money; but it is not indifferent by what name we call it within *his* hearing. If we say that it is *rent*, he will hold the Government in strictness entitled to all that remains after wages and profits have been paid, and he will do what he can to hasten the advent of the day when the State shall no longer be kept by any weak compromises from the enjoyment of its undoubted rights. If we persuade him that it is *revenue*, he will note the vast disproportion of its incidence as compared to that of other taxes, and his efforts will tend to remedy the inequality and to lay upon other classes and interests a more equitable share of the public burden. I prefer the latter tendency to the former. So far as it is possible to change the Indian fiscal system, it is desirable that the cultivator should pay a smaller proportion of the whole national charge. It is not in itself a thrifty policy to draw the mass of revenue from the rural districts where capital is scarce, sparing the towns where it is often redundant and runs to waste in luxury. The injury is exaggerated in the case of India, where so much of the revenue is exported without a direct equivalent." The above views of Lord Salisbury, which seem to me to be perfectly sound, I shall have occasion to refer to again when I have to consider the effect of land settlements. When the relation between the ryot and the Government is regarded as one of *partnership*, it results that the payment made by the former to the latter is neither *rent* nor *tax* but a share of the profits. As the Government, which is the "*sleeping partner*" according to Professor Marshall's phraseology, has, however, power to assess the profits and determine the portion to be paid to it as its share, the public interests require that the assessment should be made with as much scrupulosity as in the case of a tax to prevent the share of the profits of the "*working partner*" or the private owner, being unduly abridged and the incentives to increased production being weakened; and this object is best attained by regarding the Government assessment of land as being more in the nature of a *tax* than a *rent*.

Growth of land revenue.

46. The subjoined statement shows the average land revenue for decennial periods since the beginning of the century:—

		Millions Rx.
Average of 10 years ending	1809-10	3·74
Do.	1819-20	3·74
Do.	1829-30	3·68
Do.	1839-40	3·16
Do.	1849-50	3·40
Do.	1859-60	3·65
Do.	1869-70	4·16
Do.	1879-80	4·38
Do.	1889-90	4·81

The figures in the first three decades include the proceeds of the moturpha taxes and of the revenue from the tobacco monopoly. Kurnool having been annexed to British territory in 1838, the revenue of that district is not included in the figures of the years previous to 1838. North Canara, on the other hand, was transferred to Bombay in 1862, and the revenue of this district is included in the figures given for the previous years. Making allowances for these circumstances, it will be seen that during the first 20 years of the century the revenue was nearly $3\frac{3}{4}$ millions Rx, when lands were rack-rented, that it then began to decline and fell to 3·16 millions in the decade ending 1839-40 owing to the severe agricultural depression which then prevailed, that it took another 20 years to rise to the level at which it was at the beginning of the century, and that since 1859-60 it has been rapidly rising, the increase amounting to 1·16 million or 31·8 per cent. The rise in the revenue may be due to (1) the extension of the area under cultivation, (2) the extension of the area under irrigation, and (3) the increase in the rates of assessment imposed by the settlement department with reference to the increase in the prices of agricultural produce; and the following remarks will show to what extent the increase is due to each of the above causes.

The land revenue consists of two portions, one practically permanent and not liable to enhancement, and the other fluctuating. The first head comprises the peshcush on permanently-settled estates, and the quit-rents on inam villages and on inam lands found interspersed with ryotwar lands in ryotwar villages. The permanently-settled estates or zemindaris cover an area of 43,000 square miles or nearly one-third of the whole area of the Presidency. The area under cultivation in the zemindaris was estimated in 1880 at about $5\frac{1}{2}$ millions of acres, or a little more than one-fourth of ryotwar holdings, and the acreage at present is probably somewhat more. The inam areas aggregate nearly 8 million acres, of which the portion actually cultivated may be taken at 5 millions. The land revenue derived from permanently-settled estates is about $50\frac{1}{2}$ lakhs of rupees, from inam villages $6\frac{1}{2}$ lakhs, and from minor inams $21\frac{1}{2}$ lakhs, making a total of $78\frac{1}{2}$ lakhs. The revenue payable to Government on these lands is fixed, except that where unirrigated lands are irrigated by water derived from Government works newly constructed, a water-rate is levied. The water-rate thus levied fluctuates from year to year and may ordinarily be taken at $7\frac{1}{2}$ lakhs of rupees. For the purposes of the assessment of the Local Fund land cess, the rental of zemindari estates has been ascertained to be 161 lakhs of rupees; of inam villages to be $41\frac{1}{2}$ lakhs of rupees; and of minor inams to be 96 lakhs of rupees. The land revenue therefore bears the proportion of one-third, one-sixth and one-fifth, respectively, to the rental of zemindaris, inam villages and minor inams. As regards the inam lands which were held on uncertain tenure, by far the greatest portion of them has been confirmed to the holders in perpetuity with full right of alienation on condition of their paying a light quit-rent. Inam lands held on condition of rendering service to the State have also, in most districts, been enfranchised, that is to say, freed from the condition of service and rendered heritable and transferable property on payment of a quit-rent amounting to five-eighths of the regulated assessment. The only additional tax laid on both zemindari and inam lands is the local land cess at $6\frac{1}{4}$ per cent. of the assessment for local improvements, which they in common with ryotwar lands are liable to pay. The zemindars are charged with only a portion of the cess at the rate of $3\frac{1}{8}$ per cent. on the difference between the assessment paid to them by the ryots and the peshcush paid by the former to Government, while the ryots pay at the rate of $3\frac{1}{8}$ per cent. on the assessment paid to the zemindars. The zemindari ryots thus pay the cess at only half the rates at which the Government ryots are assessed in

consideration of the fact of the land assessment levied by zemindars being much heavier than those of ryotwar lands. The amount of the cess is $12\frac{1}{2}$ lakhs of rupees, while the prices of produce, and, as a consequence, the annual money value of the lands have risen by 150 per cent. since 1850.

The ryotwar land revenue, which was 300 lakhs in 1852-53, increased to 376 lakhs in 1872-73 and to 400 lakhs in 1889-90. As already observed, prior to 1850, the land revenue, owing to the agricultural depression and the low prices of the food-grains, pressed with extreme severity on the agricultural classes; and under the liberal policy which was inaugurated about this time, extensive reductions were made in the land assessments, the remissions granted between 1850 and 1858 amounting to 28 lakhs of rupees. Between 1858 and 1872-73 further remissions of taxation were made to the extent of $24\frac{1}{2}$ lakhs in districts not brought under the new settlement as shown below; the abolition of the olungu system in Tanjore and Tinnevelly districts, 7 lakhs; the reduction of assessment on unirrigated lands in South Arcot and Guntur, Rs. 95,000; the reduction of assessment of garden lands, $7\frac{1}{2}$ lakhs; the abolition of the pullary tax in Nellore, Rs. 97,000; the reduction of assessment of manavari lands in Chingleput, Rs. 15,000; and the abolition of the tobacco monopoly, 8 lakhs of rupees. On the other hand, the increase of assessment due to the new settlement, not taking into account the local cesses, was, up to 1872-73, $5\frac{1}{2}$ lakhs, and from that year up to the end of 1889-90, 7 lakhs, making a total of $12\frac{1}{2}$ lakhs. On the whole, therefore, the net amount of land taxation remitted since 1850 is 40 lakhs. This shows that the increase in the ryotwar land revenue is entirely due to the extension of irrigation and extension of cultivation and not in any degree to the increase of taxation. Out of 100 lakhs of rupees, by which the ryotwar revenue demand in 1889-90 exceeds the demand in 1852-53, more than 40 lakhs are due to irrigation provided by irrigation works constructed by Government and classed as productive; irrigation works constructed since 1850, but not classed as productive, have also brought in a considerable revenue, the amount of which is not ascertainable; and there is the revenue due to the increase in the acreage of holdings, which has risen from less than 13 to 21 millions of acres, or by about 60 per cent. As compared with 1852-53, the rate per acre of unirrigated land has fallen from * 2*s.* $7\frac{1}{4}$*d.* to 2*s.* $0\frac{3}{4}$*d.* and of irrigated land from 13*s.* 1*d.* to 10*s.* and of land of both descriptions from 5*s.* to 3*s.* $9\frac{1}{2}$*d.*

* *Note.*—£1 is taken as equivalent to 10 rupees.

The provincial rates, which affect ryotwar lands in rural tracts, are (1) the local fund land cess, (2) the village service cess, and (3) the irrigation cess. The last is a voluntary cess of trifling amount paid in a few places to keep up an establishment for the conservancy of, and distribution of water in, irrigation channels and may be left out of the calculation. Land cess is levied for the maintenance of roads, bridges, hospitals and other services administered by the Local Fund Boards. The village service cess is utilised for the maintenance of the village establishments and supersedes in part at least the merahs and grain fees, which, according to the custom of the country, the ryots were bound to pay for the maintenance of village servants. The two cesses on ryotwar lands amount to $52\frac{1}{2}$ lakhs of rupees. The whole amount is not a new charge, as the value of the old merahs customarily paid before the village-cess was introduced and which are now no longer paid must be deducted. The increase of taxation on ryotwar land, taking both land revenue proper and provincial rates together, cannot be more than 10 lakhs of rupees, if even so much. Practically, therefore, the incidence of the land taxes remains the same now as it was in 1850 in nominal money value, while owing to the fall in the purchasing power of money, $2\frac{1}{2}$ rupees now being equivalent to 1 rupee before, a ryot has to sell only two-fifths of the crop he would have had to sell formerly to discharge the Government dues.

Pressure of the land tax and selling prices of land.

47. The considerations referred to above clearly show that the pressure of the land tax is very much less at present than it was in the year 1850, even after making allowance for the fact that the area of land actually cultivated was in excess of the recorded area in former years. That the tax is in itself moderate is shown by the high price obtained for much of the land under cultivation. I have collected

and given in the appendix such statistics as could be obtained as regards the values of lands in a few districts from the records of the Registration department. In 1830, land had little or no value throughout the greater portion of the Presidency with the exception of the districts of Tanjore, Malabar, South Canara and the river-irrigated portions of Madura and Tinnevelly. In the rich deltas of the Kistna and the Godávari, transfers of land by sale appear to have been almost unknown till about 1850. In 1853 Sir Walter Elliott, the Commissioner of the Northern Circars, reported that in the Kistna district, land was generally unsaleable, and that, in the only instances which had come to his notice, the area sold was 15 acres of dry and 56½ acres of wet land, the price obtained being Rs. 203. Again the same officer reported in 1854 that the only case of sale of assessed lands occurred in Guntoor, where 10 acres of dry and 2 acres of wet land yielding a gross outturn of Rs. 55, and bearing an assessment of Rs. 34 fetched a price of Rs. 78. In the dry districts, such as the Ceded Districts, &c., the only lands that had any saleable value were inam lands, and lands irrigated by private wells or on which cocoanut and areca plantations had been formed, almost the entire value in these cases being due to the capital and labour laid out by the ryots in improving the lands. In the Tanjore district the statistics given in the appendix show that the value of the lands in most places has risen to not less than ten times of what it was in the early years of the century. In the deltas of the Kistna and the Godávari, lands which were unsaleable have, during the last 30 years, acquired a high value, though in the former district there are still large tracts where, owing to the sparseness of the population, the value has not risen to anything like the height it has attained in Tanjore. As regards the rise in the value of lands in the Coimbatore district, Mr. Nicholson remarks "that (1) whereas up to 1850, or at least in 1839, only about one-eighth of the dry land, three-fourths of the gardens, and one-fourth of the wet land was saleable, in 1884 the bulk of the dry land has a price ranging from As. 4 to Rs. 50 per acre; all gardens are saleable, and are worth from Rs. 50 to 100 per acre, inclusive of the well, while the wet land is wholly saleable at an average of from Rs. 250 to Rs. 300; (2) that a very large proportion of the lands bears a rental of one-half of the gross produce, whereas in 1839 a smaller proportion bore a rental of one-half the net produce, *i.e.*, after deducting cultivation expenses; (3) that interest has decreased, mortgages on landed property being now freely accepted at 9 per cent., whereas in 1839 interest on such transactions was from 12 to 18 per cent. and higher; (4) that trading capital now turns to land as an investment, and is willing to accept from it a return of 6 per cent., whereas in 1839 it was declared that trading capital did not invest in land; (5) that wells have increased from about 22,000 to about 55,000 in actual use, representing capital permanently sunk since 1800 of at least 100 lakhs, besides that sunk in wells not now in use; (6) that thousands of acres have been turned from dry into wet; (7) that the cultivation of very valuable products, such as sugarcane, turmeric, cocoanuts, plantains, &c., has largely increased; and (8) that in the recent unprecedented famine, (1877-78), it was not the ryot class who suffered severely, save only those who depended solely on dry land." All these beneficial results have been produced by the removal of the special tax on garden cultivation in a district which is known to be one of the driest in the Presidency, and in which out of 62 years beginning with 1803 and ending with 1865 the season in 9 had been described as bad, in 40 as unfavourable, and only in 11 as favourable and in 2 as "bumper." Mr. Nicholson estimates the average value of wet land at Rs. 255 per acre, of dry land at Rs. 19 per acre, and of garden land at Rs. 46 per acre. The poorest lands on the margin of cultivation have of course little or no value, and, allowing for this, he puts the average value of dry land at Rs. 12 per acre. The total capitalized value of the lands under occupation he estimates at 630 lakhs of rupees. In the densely populated districts, such as Tanjore, lands rapidly rose in value when the prices of food grains ruled high between 1860 and 1870; since then the rise in the values has not been quite so great. In other districts, however, which have been opened up by extension of communications, the rise in land values during recent years has been very great. The increase in the value of land of course is to some extent due to the fact of its being a "safe" investment. In the

Tanjore district, for instance, persons investing money in land do not expect to get a greater return than 4 or 5 per cent.; and in South Canara the return is stated to be as low as $3\frac{1}{8}$ per cent. Nevertheless the rise in the price of land is a sure indication of the abundance of circulating capital and of the moderation of the land tax.

Relation between Government assessment and rental.

48. The proportion which the land assessment bears to the rent value of the lands is even a better guage of the pressure of the land tax than land prices. Statistics showing this proportion for all the districts of the Presidency are not easily procurable. I have, however, obtained the required particulars for one district, viz., Coimbatore, from leases registered in 1889, and the results are given in the appendix. The number of leases examined was 966, of which 691 related to dry lands, 8,112 acres in extent, 40 to garden lands of 429 acres, and 235 to wet lands of 810 acres. In the case of dry lands, the rent was 4·1 times the Government assessment, for garden it was 6·4 times and for wet 5·2 times. Of the extent of land leased out, only in a small proportion of cases are written engagements exchanged and of such written engagements only a small proportion is registered. Moreover it is only the better classes of lands that are leased out. Nevertheless, the figures above given show that the lands have not been over-assessed. In the case of dry lands leased out, the average assessment comes to 1 rupee, while the average dry assessment of the district is 14 annas 10 pies. The wet lands leased out do not seem to be of exceptionally good quality, for while their average assessment comes to Rs. 6-3-4, the average wet rate for the district is Rs. 7-7-0. The following statement shows that in a considerable number of cases the rental exceeds even ten times the assessment:—

——	Description of lands.		
	Dry.	Garden.	Wet.
Number of cases in which the rent stipulated to be paid is less than twice the Government assessment ...	107	1	1
Do. do. do. between 3 and 2 ...	128	...	9
Do. do. do do. 4 and 3 ...	85	1	16
Do. do. do. do. 5 and 4 ...	95	9	78
Do. do. do. do. 6 and 5 ...	58	3	53
Do. do. do. do. 7 and 6 ...	48	6	26
Do. do. do. do. 8 and 7 ...	39	2	29
Do. do. do. do. 9 and 8 ...	26	1	9
Do. do. do. do. 10 and 9 ...	16	3	3
Do. do. do. do. 15 and 10 ...	60	11	5
Do. do. do. over 15 ...	29	3	6
Total ...	691	40	235

NOTE.—In all these cases the lessor pays the Government assessment out of the rent stipulated.

Ratio of Government assessment to gross produce.

49. The proportion of Government assessment to the gross produce was estimated by the Famine Commission at 6·3 per cent., taking the value of the gross outturn at 50 crores of rupees, and the land revenue at 3·16 crores. They have excluded from land revenue 1·37 crores as being water charge and not forming part of land tax proper. Including this amount, the proportion is 9·2 per cent. In these calculations, however, the outturn of favourably assessed inam lands and of zemindari lands, which now pay to Government a smaller revenue than ryotwar lands, has been included. Taking the ryotwar lands alone, the average rate of assessment for wet lands is Rs. 5 per acre and for dry lands 1 rupee per acre, and these rates are between one-fourth and one-fifth and one-fourth and one-sixth respectively of the gross outturn according to settlement calculations after deducting from the average outturn $16\frac{2}{3}$ per cent. in the case of wet and 25 per cent. in the case of dry lands as allowance for vicissitudes of season. The average outturn of lands is, however, extremely difficult to calculate on account of the wide variety of soils and of seasons, the produce even in a small cycle of years varying from almost nothing to a bumper crop; but though, as I shall have hereafter occasion to

show, I do not believe that the values assigned by the settlement department to the various factors which enter into the calculations from which the Government assessment is deduced are even approximately correct, there is no reason to suppose that the proportion of the assessment of ryotwar lands to the gross produce is higher than those above given. In the[28] case of lands in the poorer dry districts it is very much less.

50. *The Income-tax.*—The revenue derived from this source amounts to 18½ lakhs of rupees. The portion of the tax relating to trades is not a new one, but is the representative of the old moturpha, some account of which has already been given. Unpopular as the income-tax is, it is nothing so unbearable as the old all-embracing moturpha, which, in an ably drawn up petition, presented by the Madras Native Association to the Committee of the House of Commons, appointed to enquire into Indian affairs in 1853, is described as "a tax on trades and occupations; embracing weavers, carpenters, all workers in metals, all salesmen, whether possessing shops, which are also taxed separately, or vending by the roadside, &c., &c., some paying impost on their tools, others for permission to sell, extending to the most trifling articles of trade, and the cheapest tools the mechanic can employ; the cost of which is frequently exceeded six times over by the moturpha, under which the use of them is permitted." The tax, according to Mr. Dykes, the Collector of Salem, who was examined by the Select Committee, varied in each district and in every village, and its assessment was, in the highest degree, arbitrary. The mode of assessment was often as follows: A man's father had paid the tax and the son was generally assessed at the same amount. If the latter was considered to be an energetic man and was believed to drive a better trade, the matter was reported to the Collector the next time he visited that part of the district. If the trader was a man of any sense, I use Mr. Dykes' words, he bought off the village authorities and did not get his assessment raised, the extent of his dealings not being reported. Sir Thomas Munro mentions that in the Bellary district, the tax amounted to between 15 and 20 per cent. of the income in some taluks and little or nothing in others, the reason for indulgent treatment in the latter cases being that the merchants were obliged to furnish at a low rate whatever articles were required for the public service, to take the Sirkar share of the crops, damaged stores, &c., at 10 per cent. above the market rate, and to pay "occasional" contributions. Sir Thomas Munro proposed to impose a uniform tax of 15 per cent. throughout the district. In one village in the Coimbatore district barbers, carpenters and blacksmiths paid Rs. 2-5-8 each; pariah labourers paid As. 14-2 and chucklers paid each Rs. 2-5-8. The Public Works Commissioners of 1852 give some interesting statistics regarding the oppressive character of this tax. They state, "In connection with the important object of increasing the class of consumers not directly concerned with the growth of food, we cannot but observe that the moturpha or tax on tradesmen and artizans appears singularly objectionable. In a country where the classes engaged in trade, manufactures and the useful arts are extremely few in number compared with those occupied in agriculture, the disfavour of the former branches of industry is increased by a special impost levied on those employed in them. It amounts in all to £116,000 and this trifling sum is collected from no fewer than 994,224 individuals being only 1⅛ R. or 2*s.* 4*d.* from each contributor." The Commissioners go on to

	LAKHS.
Tax on salaries and pensions	6¼
Tax on Companies	½
Tax on interest on Government securities.	½
Tax on profits of trades, &c.	11¼
	18½

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[28] Of course the small proportion of the assessment to the gross produce does not necessarily show that the assessment is light as there is a vast quantity of poor lands in arid tracts, which are on the margin of cultivation. The only use of these calculations is to show that the land revenue now taken by the British Government does not exceed much, if at all, the one-sixth share prescribed by Menu, the Hindu law giver, and which I suppose must have had reference to unirrigated lands and not to lands for which irrigation is provided by expensive irrigation-works constructed and maintained by Government. The statements of Sir Thomas Munro and Mr. Russell referred to in a previous part of this memorandum show that the ryots in former days paid between 45 and 60 per cent. of the crop to Government, and that the Government share was further enhanced by the unduly high money valuation put on the crop. The ryots, on the other hand, cheated the Government by holding more lands than they paid for, and further the large area of inam lands enabled the better classes of ryots to exist. It was a case of perpetual struggle between the Government officers and the ryots, the former by means of forced cultivation and torture trying to extort the revenue which was impossible of realization except occasionally and in a spasmodic way, and the latter by practising all manner of deception and by concealment of property trying to evade payment of Government dues. Even Sir Thomas Munro, whose one object was to give saleable value to lands, and encourage enterprise in the ryots, found it necessary to prohibit the cultivation of inam lands to the neglect of lands which paid the full assessment.

remark "a large part of the moturpha is paid by the weavers and forms an addition to the difficulties with which they have to contend in competing with the English manufacturer. In this case too, the tax is more than usually inquisitorial, as the amount varies with the number of looms employed by each payer; houses are frequently entered in order to discover concealed looms, as the Indian loom is easily dismantled and put away." The grossly unequal incidence of the tax in the several districts will be seen from the subjoined table. The number of payees of income-tax in the districts referred to and the incidence per head are added for the purposes of comparison:—

Names of districts.	Number of Payees of Moturpha Tax.	Amount paid.	Rate per head of Payee.	Number of Payees of Income Tax, Part IV.	Amount paid.	Rate per head of Payees.
		RS.	RS. A. P.		RS.	RS. A. P.
Tanjore	232,321	43,313	0 2 11¾	2,819	71,746	25 7 3
Bellary	145,300	2,72,576	1 14 0	2,889	60,446	20 14 9
Trichinopoly	5,834	6,525	1 1 10¾	973	18,742	19 4 2
Kurnool	12,104	55,992	4 10 0	1,620	28,338	17 7 11
Canara	28,301	16,567	0 9 4½	1,077	24,033	22 5 0
Malabar	211,152	1,15,742	0 8 9¼	2,015	48,078	23 13 9

The number of payees of the income-tax throughout the Presidency in 1890-91 was 56,809 and the average assessment, Rs. 28-10-6 per head. Besides the income-tax, a tax on arts, trades and professions is levied in Municipal towns; the amount collected in 1889-90 was Rs. 1,80,557, and the number of payees 43,932, and the average payment Rs. 4-1-9 per head. The exemption of incomes below Rs. 500 from assessment has minimized much of the inquisition and oppression incidental to the levy of a tax of this kind, and if the state of the finances permit, the limit of exemption may be extended to Rs. 1,000. If this were done, the revenue from this tax would be reduced by a fourth. This is the only tax paid by the trading classes who are bound to contribute their fair share to the public burdens, and it is therefore quite sound in principle. There is no difficulty in assessing official salaries and professional incomes, and as regards trade profits, the exemption of incomes below Rs. 500 secures to a great extent from oppression the classes least able to protect themselves. The people are becoming accustomed to the tax, and, though the revenue derived is small, it is collected without much additional cost, and if, as I believe it will, the country makes a rapid advance in industrial development, this source of revenue might in course of time, be expected to become important. It must, therefore, be once for all recognized as permanently incorporated into the system of taxation of the Empire and not be periodically threatened with extinction.

Salt Revenue.

51. The Government salt monopoly in this Presidency was created in 1805. Previously under native Governments the manufacture of salt was farmed out in some places, but on no defined system, and in other places various persons had been allowed the privilege of manufacture without any payment. In the Northern Circars it was the policy of the Muhammadan Government to limit the manufacture of salt to its own havelly or home farm lands, and to prohibit the making of salt in Zemindaris. At Nowpada in 1787 the price of salt was Rs. 40 per garce of 120 maunds (1 maund=82⅔lb.). The price of salt inland was four and often eight times the price on the coast with reference to the distance from the coast. Before the Government monopoly came into force, the price of salt at Calicut in 1800 was, according to Buchanan, 4 annas a maund. In Mangalore, Bombay salt was sold for less than 4 annas and Goa salt less than 3 annas a maund. At Taikulam

(near Bangalore) the price of earth salt was 10 annas 8 pies per maund, and of Madras sea salt 2 rupees or three times as much. After the creation of the Government monopoly the price at the Government factories was * fixed at 9⅓ annas at first, and it has been continually enhanced till it amounts now to 2 rupees 11 annas. Till 1882, the manufacture of salt except on Government account was prohibited. Between 1882 and 1886, the system of manufacture and sale of salt by private individuals on payment of an excise duty was substituted for the Government monopoly system throughout the Presidency, with the exception of half a dozen places where the old system is still maintained. The growth of the salt revenue since the beginning of the century will be seen from the figures given below:—

* NOTE.—The Government monopoly of salt fixed from time to time has been as follows:—

	Per maund. RS.	A.	P.
From 1805 to Nov. 1809	0	9	4
Do. Nov. 1809 to 1820	0	14	0
Do. 1820 to June 1828	0	9	4
Do. June 1828 to 31st March 1844 ...	0	14	0
Do. April 1844 to July 1859	1	0	0
Do. August 1859 to April 1861	1	2	0
Do April 1861 to June 1861	1	6	0
Do. June 1861 to 1865-66	1	8	0
Do. 1865-66 to Oct. 1869	1	11	0
Do. Oct. 1869 to Dec. 1877	2	0	0
Do. Dec. 1877 to March 1882	2	11	0
Do. March 1882 to January 1888 ...	2	3	0
Do. January 1888 to date	2	11	0

—	Millions Rx.	Quantity exported and sold Millions lb.
Average of ten years ending 1809-10	·13	360
Do. do. 1819-20	·33	321
Do. do. 1829-30	·36	442
Do. do. 1839-40	·38	401
Do. do. 1849-50	·44	408
Do. do. 1859-60	·52	476
Do. do. 1869-70	·98	565
Do. do. 1879-80	1·33	526
Do. do. 1889-90	1·49	537
For the year 1889-90	1·76	578

Since 1820, the consumption of salt cannot be said to have increased as much as might be expected from the increase of population, the suppression of illicit manufacture and smuggling and the development of communications, though, of course, owing to the area supplied with Madras salt, which competes with that of Bombay, having under the ordinary conditions of trade changed from time to time, the figures above given for different years will have to be corrected to admit of their being compared with one another. The development of railways and the fall in the purchasing power of money have also doubtless made the tax less burdensome in proportion to the increase in the money rates of duty than it would otherwise have been in the inland districts. Thus in 1814, when the monopoly price of salt at the coast was 14 annas a maund, Madras sea salt was sold in Bellary at Rs. 2-8-0 per maund; and in 1850 when the Government price was Rs. 1-0-0, the price in Bellary was a little less than Rs. 2-8-0. The prices in Cuddapah, Kurnool, Coimbatore and Salem districts in 1862, 1873 and 1883 when the monopoly prices at the factories were Rs. 1-8-0, Rs. 2-0-0, and Rs. 2-3-0, compare as follows:—

—	Seers of 80 tolas per rupee. 1862.	1873.	1883.
Cuddapah	16·61	18·2	16·6
Bellary	12·54	17·11	15·5
Kurnool	15·00	16·5	14·2
Coimbatore	14·04	15·95	14·5
Salem	18·86	15·61	16·0

There can, however, be little doubt that the salt tax presses with severity on the poorer classes, especially on the sea coast, where the duty has been enhanced in recent years, and large preventive establishments have at the same time been employed to put down illicit manufacture and smuggling. There has been much discussion as regards the soundness of the policy of taxing a necessary of life like salt. The Duke of Argyle, the Secretary of State for India, said in 1869: "On all grounds of general principle, salt is a perfectly legitimate subject of taxation.

It is impossible to reach the masses of the people by direct taxes; if they are to contribute at all to the expenditure of the State, it must be through taxes levied upon some articles of universal consumption. If such taxes are fairly adjusted, a large revenue can thus be raised, not only with less consciousness on the part of the people, but with less real hardship on them than in any other way whatever. There is no other article in India answering this description upon which any tax is levied. It appears to be the only one which at present in that country can occupy the place which is held in our own fiscal system by the great articles of consumption from which a large part of the imperial revenue is derived. I am of opinion that the salt tax in India must continue to be regarded as a legitimate important branch of the public revenue. It is the duty, however, of the Government to see that such taxes are not so heavy as to bear unjustly on the poor by amounting to a large percentage on their necessary expenditure." That the poorer classes should contribute their quota to the revenue of the country may be fully admitted, but the Salt tax is about the worst means which can be employed to draw contributions from them, and nothing but the direst necessity can justify in a country like India, resort to taxation of this kind. The tax, taking the consumption per head in this Presidency at 16 lb. per head per annum, amounts to from 2½ to 5 per cent. of the income of a poor family, which is barely sufficient in many cases for subsistence. The diet of the poorer classes is such that they have to use a much larger quantity of salt than the richer classes who use considerable quantities of sugar and of vegetables containing salt. It has been calculated that the quantity of salt required by a labouring man in this Presidency is double the quantity required by a labouring man in Northern India, part of whose diet consists of wheat; and the equalization of the salt duties throughout India has really had the effect of enhancing the duty on salt to persons who require salt to a large extent and of diminishing it to persons who require salt to a much smaller extent. The greatest objection to the salt tax is, however, the large establishments at heavy cost that it is necessary to maintain to protect the revenue. The strength of the Police force employed throughout the Presidency for the prevention and detection of crime against life and property is 22,668 and the cost 36½ lakhs of rupees; while the force employed for the protection of the salt and abkári revenues, that is for the purpose of preventing people from doing what but for these taxes would be innocent and even meritorious is 8,606, the cost being 13¼ lakhs of rupees. This multiplication of Government establishments of a semi-police character with none of the responsibilities of the regular police force is to my mind a serious evil. The tendency[29] of the Salt Department, as indeed of all departments, is naturally enough to strengthen its own hands, irrespective of other considerations, for the purpose of protecting with theoretic completeness the revenue which it is charged with the duty of collecting, and it is, therefore, a matter for particular satisfaction that the Government of Madras in 1889, when the salt law was revised, resisted the attempt persistently made by this department to have it declared by law that any earth in which salt might enter in ever so small quantities was to be regarded as contraband "salt," and any dealing with such earth including mere collection, as "illicit manufacture," even in places where there is likely to be no appreciable danger to the revenue. A further objection to the salt tax is, that it has rendered the suppression of the manufacture of earth salt in various places a necessity, thus preventing the utilization of natural resources, and has interfered with the development of saltpetre industry and the manufacture of glass, salt being the chief material in alkali, and alkali in glass. In the Ceded Districts and Kurnool alone, manufacture of earth salt amounting to 5 lakhs of maunds or nearly 6 per cent. of the entire salt production in the country was suppressed. The salt manufactured

[29] NOTE.—The Salt Department has of late years constantly recommended a reversion to the old monopoly system of manufacture and sale on behalf of Government and this view has been urged strongly in the Administration Report of the department for 1890-91. The chief grounds for the view are, that the slight enhancement in the price of salt to the consumer in recent years is the result of the excise system, that if Government sold the salt to the public they could control the price so as to reduce it to a lower level than that at which it is now, and that it is possible for Government to regulate production with reference to the varying conditions of trade without the help of natural prices to guide itself by. In a note appended to this memorandum, I have endeavoured to show that these expectations are entirely illusory and that it would be a grave error for the Government to undertake the responsibility of regulating production without any adequate means of discharging it and without leaving it to private trade to adjust supplies to demand. The evils of concentrating all power in the hands of a Government department constitute also an important consideration which ought not to be overlooked.

was perfectly wholesome and considerable quantities of it used to be given to cattle. This practice has now entirely ceased. The effect of the tax on public health[30] is very prejudicial, and it seems to me to be a matter for serious consideration whether this tax should be maintained at its present high level, when so much attention is now being devoted to the improvement of the sanitation of the country and the health of the population. I would therefore venture respectfully to suggest that the gradual reduction and eventual abolition of this tax should be pressed on the attention of the Government of India, a tax on the consumption of tobacco being if necessary imposed as a substitute. A tax on tobacco managed under a system like that in force in France will be liable to none of the objections urged against the tax on salt. The plant can grow only on particular soils and requires careful cultivation; and it will not therefore be necessary to employ as costly preventive establishments for the protection of a tax on tobacco as it is in the case of salt which is formed spontaneously in many places on the coast. Any quantity of excellent tobacco might be grown on the lunkas or islands in the Godávari and Kistna rivers which are at the disposal of Government and leased out annually for cultivation. Tobacco is not a bulky article like salt, does not waste in being carried inland or cost much for carriage. According to one estimate the value of the tobacco produced and consumed in the country is 6 millions Rx. and according to another it is 2½ millions. Taking the lower figure, a tax amounting to 300 per cent.[31] on the cost price of the tobacco consumed will yield the revenue now derived from salt. Tobacco is not a necessary of life, at all events to such an extent as salt, and a large proportion of the tax will be contributed by the poorest classes, who it is considered should be called upon to bear their share of the public burdens.

Excise on spirits and drugs.

52. The receipts from this source consist of the revenue derived from (1) country spirits; (2) toddy or fermented palm juice; (3) spirits and fermented liquors imported or made in the country according to the European methods; and (4) opium. The abkári or revenue derived from intoxicating liquors is an ancient one in this Presidency. Tavernier mentions that the King of Golgonda derived a very large revenue from the consumption of toddy (fermented palm juice), notwithstanding that the use of liquors was strictly forbidden by the Muhammadan religion. Among the Hindus, drinking appears to have been general among the lower classes of the population and especially the aboriginal tribes from the earliest times. In a letter, written in 1683, by Father John DeBritto, of the Madura Jesuit Mission, to the General of the Society at Rome, he states: "The King of Marava encamped with his army, offered the wonted sacrifice to the mother of the gods and did not fail, according to his custom, to satisfy his devotion heartily with the liquor of the palm, which he styled piously the milk of the goddess. It must be observed that the Maravars do not think themselves bound to keep the law which so sternly forbids the nobler castes the use of intoxicating liquor. So they have taken care to dignify in name this liquor which the other castes call the devil's drink (petannir)." Tippu Sultan endeavoured to carry out the injunctions of the Muhammadan religion by issuing an order to the effect that all the palm trees within his dominions should be cut down. The order was obeyed only in the neighbourhood of his capital.

[30] In England in the first quarter of the century a duty of £30 per ton (equal to £1 a maund) was levied on salt and the consumption per head was only 16 lb. The price of salt was then £32 per ton. No duty is now levied and the price is 12*s.* per ton. The consumption per head is 72 lb., of which it is calculated that 40 lb. are consumed for cooking and condiment, the rest being used for chemicals, manure, &c. Mr. Mulhall states that reduced death-rate and higher efficiency of workmen are results of the greater consumption of salt. As regards the Indian *salt tax*, it must be remembered that the poorer classes who purchase salt required for consumption for a pie or two every day, really pay for the article twice as much (if not more) as the rich who purchase in much larger quantities. The following remarks of the Duke of Argyle must also be borne in mind. He said "I observe that several of those officers whose opinions on this question have been given in the papers before me, found that opinion upon what they have heard, in the way of complaint among the native population; but this is a very unsafe ground of judgment; it is one of the great advantages of indirect taxation that it is so mixed up with the other elements of price that it is paid without observation by the consumers. Even at home, where the people are so much more generally educated, and more accustomed to political reasoning, the heavy indirect taxes formerly levied upon the great articles of consumption were seldom complained of by the poor; they were not themselves conscious how severely they were affected by those taxes, and how much more of the articles they would consume if the duties were lower. But while this peculiarity of indirect taxation makes it a most convenient instrument of finance, it throws additional responsibility upon all Governments which resort to it to bring the most enlightened consideration to bear upon the adjustment of taxes, which may really be very heavy and unjust, without the fact being perceived or understood by those on whom they fall."

[31] In France the cost price of 1 lb. of tobacco appears to be 6*d.* and the tax levied is 44*d.* or more than 700 per cent. of the cost price.

No special measures had been taken by the English Government until about 1870 to check the consumption of liquors beyond farming out places of sale. Since then the liquor traffic has been brought under regulation and consumption checked by the gradual enhancement of duty levied both on liquors manufactured in the country and imported from abroad. A detailed account of the various measures adopted for this purpose and of the success which has attended them is given in a note printed as appendix to this memorandum and it is unnecessary to repeat here what is there fully stated. The facts and statistics given in the note will show beyond doubt that the allegations, sometimes made, to the effect that drunkenness is spreading both among the higher and the lower classes, and that the Government is directly interested in extending the consumption and not in contracting it, are entirely untrue, so far at all events as this Presidency is concerned. As a matter of fact, the quantity of country liquor now consumed is about the same as it was in 1875 as shown by the returns of liquor which has paid excise duty, while the population has increased by 15 per cent. The real diminution in consumption is very much more than this, for there was no special preventive agency employed prior to 1884 to check illicit consumption which was then very prevalent. In Malabar, for instance, which is full of palm groves, the consumption of liquor was formerly practically unregulated. The stringent measures adopted in recent years for concentrating distillation of liquors in a few central places and for limiting sales to licensed places have increased the price of liquor and reduced the consumption so much that the complaint is now often made that the poorer classes suffer hardship in being deprived of toddy which, though an intoxicant, is believed, to some extent, to be a substitute for food. The number of licensed places for the sale of liquors, which had to be kept at a high level at the outset with a view to take away the inducements for illicit traffic, has since been enormously reduced. All these measures were inaugurated long before even the existence of Mr. Caine was known in this Presidency, though the credit certainly belongs to him of not allowing the Government to relax its efforts in this direction. That the consumption of liquor can be regulated by increasing or diminishing the duty levied thereon is shown by the fact that it increases in prosperous years and diminishes in years of scarcity. The impression that drunkenness is spreading among the higher classes is also, to a great extent, unfounded. It is true that among the educated classes there is now less religious scruple than formerly in taking liquor under medical advice, when there is absolute necessity for doing so, but drunkenness is not considered among these classes less disgraceful than formerly, and the number of persons addicted to drinking is exceedingly small and has shown no tendency to increase in recent years. The returns of imported liquors show that the imports of spirits and wines have greatly fallen off during the last fifteen or twenty years. The imports of beer have, on the other hand, very considerably increased. Beer, however, is drunk by Europeans and Eurasians and by the lower classes of natives on the Nílgiri hills, where it is superseding country spirit, the price of which has very much risen on account of the heavy duty levied on it. The duty on imported and country-made beer in proportion to its alcholic strength is much lighter than that on spirits or even toddy, and it is very desirable that it should be * raised. Mr. Caine would find useful occupation in inducing the House of Commons to consent to an enhancement of the import duty on beer, and the enhancement of the excise duty will follow as a matter of course.

* The excise duty on beer in England is 6*s.* 3*d.* a barrel or a little over 2*d.* a gallon. The excise and import dnty on beer in India is 1 anna a gallon. Beer contains abont 8 per cent. alcohol, and, if it were taxed at the same rate as spirit, viz., Rs. 6 per gallon of proof spirit, the duty would be nearly 1 rupee. A duty of 4 annas to begin with will not be unsuitable. Toddy, under the tree tax system, pays a higher duty than beer.

The sale of opium was, till 1880, unregulated chiefly because it was not generally consumed except for medicinal purposes in the greater portion of the Presidency. Its use, however, was all along pretty general in the hill tracts of the four northern districts and on the Nílgiris, the drug being considered as a prophylactic against malarial fever. The poppy plant used to be cultivated, to a small extent, in the hill tracts, but the cultivation has been prohibited since 1880. As now a duty is levied on transport and retail sale of opium in addition to the excise duty, the price of the drug has been considerably enhanced and its consumption has been much restricted. The total quantity consumed throughout the Presidency is only 77,000 lb., of which 68,000 lb. forms the consumption of the four northern

districts. Of the total number of shops licensed, viz., 1,050, no less than 716 are situated within these districts.

The total revenue from the excise on spirits and drugs since the beginning of the century has been as follows:—

			In Million Rx.
Average of ten years ending	1809-10	... ...	·06
Do. do.	1819-20	... ...	·12
Do. do.	1829-30	... ...	·15
Do. do.	1839-40	... ...	·17
Do. do.	1849-50	... ...	·22
Do. do.	1859-60	... ...	·25
Do. do.	1869-70	... ...	·42
Do. do.	1879-80	... ...	·59
Do. do.	1889-90	... ...	·83
In 1890-91	... ...	... ...	1·14

It will be seen that the revenue has risen enormously especially during the last decade, the causes for the increase being, as already explained, not any extension of consumption but the enhancement of taxation. The excise on intoxicating liquors and drugs, from an economical point of view, is a very desirable form of taxation, for whereas all taxes are objectionable, because they restrict production and consumption, the objection does not apply to this tax, the restriction of consumption being the very object aimed at in regulating the traffic and the revenue derived being obtained, as it were, incidentally and not being in itself the object. To some extent,* the increase in the revenue is an index to the improved means, though not the improved education, of the working classes, from which it is almost entirely drawn. It seems to me, therefore, that it is right and proper that this revenue should be entirely at the disposal of the local Government in view to its being devoted to the amelioration of the moral and intellectual condition of the classes to whose ignorance and improvidence it owes its existence. Under present arrangements, three-fourths of the revenue is taken by the Government of India for imperial purposes and this, I venture to submit, is not as it should be.

* The total revenue in this Presidency from excise is 1·2 million Rx. and the total expenditure on drinking may be taken at about twice that sum or 2·4 million Rx. In England the expenditure on drink is enormous, being estimated at 180 millions sterling. The consumption per head is ·96 gallon of spirit, ·36 gallon of wines and 26·80 gallon of beer. In this Presidency the consumption per head may be roughly estimated as follows: Spirit ·044 gallon; wines ·0001 gallon; toddy ·25 gallon; beer ·025 gallon. In the estimate given above imported liquors are assumed to have been consumed within the Presidency, whereas large quantities of them are exported to Native States.

Customs revenue.

53. The fluctuations in the Customs revenue of the Presidency since the beginning of the century have been as follows:—

			Rx. millions.
Average of ten years ending	1809-10	... ...	·33
Do. do.	1819-20	... ...	·49
Do. do.	1829-30	... ...	·58
Do. do.	1839-40	... ...	·44
Do. do.	1849-50	... ...	·25
Do. do.	1859-60	... ...	·14
Do. do.	1869-70	... ...	·24
Do. do.	1879-80	... ...	·29
Do. do.	1889-90	... ...	·15
In 1889-90	... ...	... ...	·18

The decline in the revenue of the later years as compared with the revenue of the earlier years of the century is the result of the policy of freeing trade and industries from all obstacles calculated to impede their natural growth and of leaving them to their unfettered development, which, under the impulse of the free trade principles adopted in England has been maintained in this country during the last 40 years. The abolition of the Sayer or inland transit duties which had given rise to frightful abuses and had weighed upon the springs of industry like a dead weight has already been referred to. In 1844, the year in which the Sayer duties were abolished, the trade between ports within British India was declared free, the revenue relinquished on both accounts being 36 lakhs of rupees. The tariff as regards foreign trade was at the same time remodelled, but the old principle of differential and discriminating duties in regard to articles imported from and

exported to British territories and similar articles exported to and imported from other countries, as well as in regard to merchandise carried in British and foreign ships was still maintained. Thus the rate on metals, wrought and unwrought, the produce of the United Kingdom, or any British possession, if brought in British ships, paid a duty of 3 per cent., and if brought in ships of other countries paid 6 per cent. Metals, the produce of foreign countries, if brought in British ships, paid 6 per cent., and if brought in ships of other countries paid 12 per cent. On cotton goods manufactured in the United Kingdom or any British possession the duty was 3½ per cent. if brought in British ships and double that rate if brought in foreign ships. Similar discriminating duties were imposed on articles of export merchandise also. Cotton shipped to Europe, the United States of America and any British possession in America paid no duty, if the article was taken in British ships, and 9 annas a maund if taken in foreign ships. The export duty on cotton taken to other countries in foreign ships was Rs. 1-2-0 a maund. These injurious restrictions, the relics of the old Colonial system, which must have prevented the development of a trade between India and foreign countries, were done away with in 1858-59, but as the necessities of Government on account of the Indian mutiny and the consequent increase of public expenditure were very great, the Customs duties were generally raised to from 5 to 20 per cent. Since 1860, the reforms of the tariff, with some notable exceptions, have consisted in the reduction and eventual abolition of the duties on most articles of merchandize. The only articles on which an import duty is now levied are: (1) arms and ammunition and military stores, (2) liquors, (3) salt, and (4) petroleum ; and the export list of dutiable articles consists of (1) paddy and rice, and (2) opium. The import duty on arms and ammunition is necessitated by political, and that on liquor by moral, considerations, the object in both cases being to prevent and not to promote their unrestricted use. The import duty on salt is necessitated by the excise duty on the same commodity, and I have already given my reasons for considering this tax to be in the highest degree objectionable on several grounds. The import duty on petroleum, which is "the light of the poor," is also open to objection, but the tax is a light one, and its collection does not involve any special hardship, or additional machinery, as owing to the explosive nature of the article, its import and storage can, under any circumstances, be allowed only subject to special restrictions imposed for ensuring public safety. Among the dutiable articles of export tariff the duty on opium is, of course, unobjectionable, at all events from the point of view of the anti-opium society whose object is to restrict the consumption of Indian opium in China. Sir Evelyn Baring in his financial statement for 1882-83 made the following remarks in connection with the economic objections to the Government monopoly of the drug and the moral aspects of the traffic in it. He said: "The economic objections to the manner in which the opium revenue is raised, whether in Bengal or Bombay, may be admitted to be considerable. In the former case, the Government itself engages in private trade—a course which is open to obvious objections. In the second case, a heavy export duty is imposed. In both cases the course adopted interferes with, and restricts the free production of, and the trade in, opium. It cannot be doubted that it would be profitable to any trader to pay for crude opium a much higher sum than is now paid by Government to cultivators of Bengal. If, therefore, supposing such a thing to be possible, no restriction were placed on the cultivation of the poppy, and if at the same time the export duty were taken off, it is certain that an immense stimulus would be given to the production of opium, and that China would be flooded with the Indian drug. Thus in direct proportion to the removal of the economic objections, the moral objections would be intensified in degree. So long, therefore, as the plea of the anti-opium society is confined to the contention that the Indian Government should cease its direct connection with the opium trade, it may be said, with perfect truth, that their policy is based purely on theory. Not only can it effect no practical good, but it almost certainly would do a great deal of harm. It would increase the consumption of opium in China. It would, by cheapening the price of the Indian drug, cause the poorer classes of the population who now smoke native opium, to substitute Indian opium in its place. It would, moreover, encourage the use of opium amongst the native population of India, some of whom, notably the Sikhs, are already addicted to the practice;

and it would result in a diminution of the food supply of India, by reason of the cultivation of the poppy over land on which cereals are now grown. If, therefore, the policy is not merely to be theoretical, but is to be productive of some practical good, it must aim not only at the disconnection of the Indian Government with the manufacture and sale of opium, but at the total suppression of the cultivation of the poppy." To us in Madras where the cultivation of the poppy is entirely prohibited, the interest in the opium question arises from the fact that the abolition of the export duty on the drug and the relaxation of the restrictions placed on its transport will have the effect of flooding Southern India with a noxious article and of creating a taste for it among its population, which is not now addicted to the practice of consuming opium. Further the relinquishment of the large revenue derived from the opium duty would also render the imposition of additional objectionable taxation necessary, while what is wanted is that the salt duty should be either removed or reduced. The export duty on rice violates every principle, and is most injurious in practice. It used to be defended on the ground that India enjoyed a monopoly of the production of rice, but this argument, as has been repeatedly pointed out by Mr. O'Conor in his trade reviews, is not, and was never, fairly sustainable. Indian rice is used for (1) distillation, (2) for starch, and (3) for food, and in these various uses rice has to compete with several other products, and India with several other countries. The countries that enter into competition with India are Siam, Cochin-China, Japan, Java, Northern Italy, and the productions which enter into competition with rice, are maize, barley, rye, potatoes, Mohwa flower, and even wheat and sugar, many kinds of which are being sold in the English market as cheaply as rice, and even more cheaply. The rice used for food has to compete with European rice (that of Lombardy in particular) and with the rice of the Asiatic countries as well as with Madagascar rice and the rice produced in the Southern States of the Union. Mr. O'Conor points out that whereas 20 years ago we did a large business with China, that trade has almost ceased to exist, Cochin-China as well as Siam having driven our rice out of the market. The export duty on rice, 3 annas a maund, which amounts to 7 per cent. on the value, is a heavy one, and its retention in the tariff, while duties far less injurious in their effects have been abolished, gives occasion for valid complaint.[32]

Stamps.

54. The growth of the stamp revenue will be seen from the following figures :—

		Rx. millions.
Average of 10 years ending	1819-20	·04
Do.	1829-30	·06
Do.	1839-40	·04
Do.	1849-50	·04
Do.	1859-60	·06
Do.	1869-70	·29
Do.	1879-80	·47
Do.	1889-90	·58
In 1889-90		·65

This revenue has developed rapidly since 1859 when the Code of Civil Procedure was passed, and the system of levying court fees by means of stamps on

[32] The objections to the export duty on rice were very forcibly stated by the Honourable Mr. Steel in the Legislative Council of India in 1885. He said : "I must protest in the strongest terms against any budget which does not redress this crying evil of our financial system. I refer to the export duty on rice. To my mind it seems inconceivable that such an objectionable impost should be preserved in any civilized country. An export duty on raw produce and that produce the food of the people ! With all our study of economics, can we do no better than this ? It is as hurtful in practice as vicious in principle. Who would dream of an export duty on wheat ? In principle there is no difference. Let us consider its effect. An export duty of 10s. per ton is equal to a tax of 5 to 10 per cent. upon its value. It absolutely shuts out the grain from important consumption for distilling and sizing purposes. It reduces the foreign consumption of rice for food when it comes into competition with other articles of food. It thus limits the production of the principal agricultural product of Bengal and Burma at the cost of the agricultural and labouring classes. By checking the production of rice, it diminishes the reserves to which we must look in case of scarcity and famine. I look upon this rice-tax as the very worst possible source of revenue which could be devised, and cannot approve of any budget which does not get rid of it even at the risk of fresh taxation. I have been informed that of the abundant harvest of 1882, much rice was actually allowed to rot on the ground, because not worth the cost of saving, which but for this duty might have been saved and shipped." Sir Evelyn Baring when examined before the Royal Commission on the value of the precious metals, admitted that it was a fair criticism that the export duty on rice should have gone first, that is, before the cotton duties, because the abolition of the export duties would have been extremely beneficial to India, more especially in view of the difficulty regarding the rate of exchange. He added : "I look upon this as the most important fiscal reform in India, and I always immensely regret that while I was in India, I was not able to crown the free trade edifice by abolishing the export duties."

civil suits instituted, was introduced. Of the sum of 65 lakhs of rupees, which is the revenue now derived from stamps, 40 lakhs are obtained from judicial stamps and 25 lakhs from general stamps. The institution fee levied on civil suits is $7\frac{1}{2}$ per cent. on the value of the property in litigation when it does not exceed Rs. 1,000, and the rate is reduced for higher values, the maximum fee being limited to Rs. 3,000. On criminal complaints a fee of 8 annas is levied. Apart from the abstract question of the propriety of taxing justice, there is little to complain of in regard to the stamp duties on judicial proceedings. The growth of the revenue is entirely due to the increase in litigation consequent on the general progress of the country and the great increase in value of moveable and immoveable property, more especially the latter. The number of civil suits instituted in 1850 was 81,392, the value of the property involved being 55 lakhs. In 1889 the number of suits had increased to 255,006 and the value of the property to 375 lakhs of rupees. The average value of a suit, which in 1850 was Rs. 70, is now Rs. 146. Recently the Government of India had the question of the extent to which the expenditure on the maintenance of Civil Courts was recouped by the stamp duties paid by the litigants, investigated. The result as regards the Madras Presidency was that the receipts were found to be very slightly in excess of the expenditure. If the scheme which appears to be under the contemplation of Government for further improving the position and status of the District Munsifs and Sub-Judges be carried out, there will be no profit to Government, but on the other hand a slight loss. The court fees levied on suits doubtless bear hard on the poorer litigants to some extent; but the remedy for this, however, is not the abolition of the fees, but the provision of popular and inexpensive tribunals for the settlement of petty litigation.

The duties levied under the general stamp law are not very onerous as the rate for transfers of land * on sales and mortgages which form the bulk of the transactions in regard to which duties have to be paid is only one per cent. The provisions of the stamp law, which are based mainly on those of the corresponding English Act, are not intelligible in many respects, and this obscurity and the stringency of the provisions made for ensuring compliance with the requirements of the law, sometimes work considerable hardship to ignorant and unlettered peasants who cannot afford to obtain competent legal advice when they have documents to execute. Much of this hardship has, however, been since removed by the orders issued by Government making it obligatory on officers of the Registration department to advise persons consulting them as to the stamp duty payable on documents. At present the opinion of the Registration officer is not conclusive and does not relieve the person who has acted upon it from responsibility for insufficient stamping. An alteration of the law relieving from responsibility persons whose documents have been accepted as sufficiently stamped and acted on for registration purposes by an officer of the Registration department will remove all room for complaint. I do not believe that the revenue will be in the least affected by this change of procedure, as the proceedings of the subordinate officers of the Registration department are being very closely scrutinized by the District Registrars in this respect and any laxity observed is promptly taken notice of.

* In France the value of immoveable property which changes hands by transfer is estimated at 80 millions sterling and that which changes hands by succession 60 millions sterling. The duties charged on both amount to 8 millions or 5·7 per cent. on the value of the property.

Registration fees.

55. The system of registration and authentication of documents is one of recent introduction and the fees collected are, to a great extent, devoted to the maintenance of the establishments required for the purpose. The present revenue is about 11 lakhs of rupees, of which about 8 lakhs of rupees are annually expended. Further improvements in contemplation will reduce the surplus, out of which have to be met the pensionary liabilities as regards the officers employed in the department. The registration fee amounts to ·63 per cent. of the value of the transaction in the case of sales and ·60 per cent. in the case of mortgages and is therefore very moderate. On transactions of small values, viz., those not exceeding Rs. 100 in value, the fee is comparatively high, but the minimum fee cannot well be fixed lower than 8 annas the present limit, having regard to the cost of stationery and

the charges incurred for transcribing the documents in the registers. In this Presidency the convenience of the general public has been consulted by the establishment of registration offices in large numbers; and the time has arrived for making the registration of all documents relating to immoveable property, even where the value is less than Rs. 100, compulsory. Under the present law, documents of this kind, except sales and gifts, are not required to be registered, but it is provided that unregistered transactions as regards such properties, even if prior in point of time, are to have no effect as against registered transactions. This leaves a considerable loop hole for fraud. If this is remedied, the registration system will be capable of considerable development in directions which will admit of a complete record of transactions connected with landed properties being maintained in a readily accessible form.

Incidence of Taxation.

56. In the appendix will be found a statement showing the incidence of the taxes levied in 1852-53, 1872-73, and 1889-90 per head of the population. In 1852-53, the incidence was Rs. 1-14-6, in 1872-73 Rs. 2-10-8, and in 1889-90 Rs. 2-14-3 per head, or, in other words, the rate of incidence has increased since 1852 by 35 per cent., while the purchasing power of money has fallen by 60 per cent. There can be no doubt also that of the taxes collected more is spent in promoting the public safety, health and convenience and education in this Presidency than formerly as will be seen from the following figures:—Expenditure on irrigation works 45·7 lakhs of rupees in 1889-90 against 9·7 lakhs in 1849-50; buildings and roads not including railways 58 lakhs against 7·2 lakhs; judicial establishments 41·3 lakhs against 23·6 lakhs; police 39·8 lakhs against 9·8 lakhs; education 22 9 lakhs against 1·1 lakh; medical relief 33·3 lakhs against 1·2 lakhs; and the postal service 13·9 lakhs against 4·3 lakhs. The development of the resources of the country by the construction and maintenance of irrigation works, canals, railways and roads has already been noticed. In 1852-53 there were three public schools with an attendance of 448 pupils; in 1889-90, there were 16,226 public institutions with 517,055 pupils and 4,286 private institutions with 83,496 pupils. In 1850 there were 130 post offices controlled by 30 postmasters; at the close of 1889-90 [33] there were 1,691 imperial post offices, 1,412 letter boxes, 985 postmen, and 893 village postmen, besides 68 district post offices and 748 village postmen. The telegraph offices have of course been all established since 1850. The number of letters posted in 1853-54 was 3·66 millions and newspapers 0·29 millions; in 1889-90 the numbers were 48 and 3·8 millions respectively. I have no exact statistics as regards the number of hospitals and dispensaries in 1850; these institutions were maintained only at the head-quarter stations of the several districts and the rural tracts had not the advantage

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[33] The following extracts from the petition presented by the Madras Native Association to Parliament in 1852 complaining of the insufficiency and unsatisfactory character of the postal arrangements at that time will be read with interest:—

"That your petitioners will now advert to some other subjects requiring redress, such as the Post Office, which, besides being very tardily and slovenly conducted, acts, by the exorbitance of its charges, like a dead weight upon commercial correspondence and the circulation of knowledge; and which weight would be considerably lightened, were the conveyance of official papers, which form three-fourths of the mail conveyed by tappal, placed to the expense of the Government: this would make the Post Office revenue four times the amount now credited, and of course would permit of a corresponding reduction in the cost for carriage; a letter or package which now is taxed at 1*s.* might then reach its destination for the cost of 3*d.*; and still the returns of the department would more than cover the expenditure, even without an increase of correspondence, which, however, would certainly take place to a considerable extent, as a consequence of a diminution in the rates of postage.

"That a necessary auxiliary to the increase of correspondence is a thorough reform in the management of the Post Office departments, beginning at the capital, and extending to the most remote boundaries of the Presidency, which, although containing an area of upwards of 140,000 square miles, has no more than 130 post offices, controlled by 30 Postmasters, a number totally inadequate to the wants of the public, to meet which efficiently your petitioners suggest that there should be at least one or more offices in every taluk, according to its size, so that no inhabited part of the country should be more than 10 miles from a post office. At present, the arrangements for distributing the letters among the native population, even at the stations where the offices are situated, are most defective and imperfect; the agents employed are of an inferior description, who frequently retain the delivery for days, till the parties to whom the letters are addressed submit to some unauthorized demand; while, as regards places at a distance from the post stations, the evil is much greater; enormous delay, extending not unfrequently to weeks, is incurred and a heavy charge besides; while after all, the delivery of letters is uncertain, and wrong parties are sometimes permitted to obtain their possession.

"That these combined circumstances, the paucity of offices and their inefficient supervision, the delays, exactions and uncertainties, cause the post office to be greatly less trusted, than it would otherwise be by the Native public, who, in very many instances, have established dawk transit at their own expense, thereby depriving the State of a part of its income, to an extent necessarily unknown, but as necessarily of no trivial importance; and your petitioners, therefore, request that there may be a thorough reform in this department, reaching to the whole of its branches; and that every paper or package passing through it shall be made subject to the same uniform rate of charge."

of them. In 1889 there were 393 institutions, in which $2\frac{1}{2}$ millions of persons were treated, the daily average attendance being 17,000.

57. *Improvement or the reverse in the standard of living and the general condition of the different classes of the population.*—For the purposes of this enquiry, the general population may roughly be divided into four main divisions; viz., I, the agricultural classes, comprising landowners, tenants and agricultural labourers; II, labourers not connected with land; III, the professional, mercantile and other classes owning capital other than land; IV, the artizan classes and small traders. The divisions here referred to have been very roughly made, and, in some instances, they overlap one another. A landlord is often a money-lender or trader, and an artizan frequently owns a piece of land; and a peasant proprietor ekes out his small income from land by non-agricultural labour, *e.g.*, by spinning or working on the roads during the non-agricultural season. The prosperity or the reverse of large sections of the population must also re-act on the condition of other classes, for instance, traders prosper when the agricultural classes thrive and so on. Nevertheless, there is a convenience in considering the condition of different sections of the population separately, and the main divisions above given are sufficiently accurate for the purpose in view. For the most recent information regarding the number of persons falling under each of the main divisions, we must wait till the detailed tables connected with the census taken in 1891 are published. I have given in the appendix a table extracted from the census report of 1881, showing the number of persons engaged in the several occupations in 1881 as compared with the number in 1871, but, owing to the dissimilar methods adopted in classifying occupations at the two censuses, the results shown cannot be fully relied on.

The land-owning classes.

58. There is a pretty general impression that in this Presidency land is held in small properties by pauper ryots. There is truth in this, but not to the extent that is often supposed. Out of the 90 millions of acres forming the area of this Presidency, $27\frac{1}{2}$ millions, or between one-third and one-fourth, are held by 849 zemindars; 15 of these zemindars hold $6\frac{3}{4}$ million acres, or nearly half a million each, paying to Government a peishcush of 2 lakhs of rupees on an average; 128 zemindars hold $9\frac{1}{2}$ millions of acres and pay to Government an average peishcush of 18,100 rupees; and 706 zemindars and mittadars hold $2\frac{3}{4}$ million acres and pay a peishcush which averages 1,300 rupees. The peishcush of the zemindaris was fixed at two-thirds of the rental in the case of ancient estates, and 90 per cent. of the rental in the case of estates newly created at the time of the permanent settlement. A few large estates, which were held as military jaghirs, pay a quit-rent. The rental of all these estates amounts to 161 lakhs of rupees, while the peishcush amounts to 50 lakhs, or, in other words, the rental is now more than three times the peishcush, and the zemindars have consequently enormously benefited. Between 1830 and 1850, owing to the low prices of grain which prevailed, several zemindars in the Kistna and Godávari districts were unable to meet their engagements with Government and their estates were consequently sequestered, sold by auction and purchased by Government and incorporated with ryotwar lands. But for this circumstance, nearly the whole of the rich delta of the Godávari and Kistna would, at this day, have consisted of zemindari lands. The estates, which escaped this process, yield a very large revenue to their owners, who, with some exceptions, squander it in litigation and dissipation, and the benefits, which, it was expected, would accrue from the permanent settlement, have not so far been realized. Education, however, has been forcing its way latterly even among zemindars, and it may be hoped that they will, within another generation, utilize their wealth and resources in improving the condition of their tenantry and in aiding the general progress of the country.

The next class of land owners are the inamdars who number 438,659 and hold between them 8·2 millions of acres or 19 acres each on an average. Out of this area, a little more than 3 millions of acres are comprised in entire inam villages and the remainder consists of petty holdings originally held on service tenure in ryotwar villages and recently enfranchised. The position of the latter does not differ materially from that of the ryotwari puttadars. The holders of whole inam

villages, who generally belong to the religious and non-cultivating classes, are in an impoverished condition, their property having got sub-divided into minute portions. The revenue paid by these estates amounts to 16 per cent. of the rental. Originally inam properties were not transferable by sale and were liable to be resumed by Government on failure of direct heirs of the holders. All these properties, with a few insignificant exceptions, have, as already observed, been freed from these restrictions and declared heritable and transferable property, subject to the payment of a light quit-rent imposed by way of compensation to the State for the reversionary right relinquished by it.

The third-class of land owners are those numbering 550, who have redeemed the land-tax by making a lump payment to Government. These properties consist of parcels of land forming house-sites or gardens attached to house-sites.

The fourth-class consists of purchasers of waste lands in hill tracts for the formation of plantations. The area held under this tenure is small, and the land-tax imposed is not liable to enhancement.

The fifth and by far the most numerous class comprises the ryotwar puttadars or peasant proprietors. The total number of estates on this tenure is 2,850,000 and the number of owners including shareholders is 4,600,000. The total area of ryotwar villages is 59·3 million acres, from which 31 million acres must be deducted on account of unculturable waste and lands held on inam tenure and lying interspersed with ryotwar holdings, leaving 28·3 millions which, at present, are considered fit for cultivation. Of this area 21·2 million acres, paying a revenue to Government including cesses of a little more than Rs. 2 per acre, are comprised within ryotwar holdings, the remainder being unoccupied. The marginally noted statement [34] shows the distribution of the ryotwar puttadars into several grades, with reference to the amount of tax paid by them. The revenue statistics of this presidency do not show the distribution according to the areas, but the revenue paid is a better index to the status of a ryot than the area of holding, and the area can be roughly deduced from the revenue, by assuming that each acre pays Rs. 2 as land-tax. If settlement calculations can be relied on, one acre of ordinary dry land, which is assessed at Rs. 1-12-0,* gives an outturn of Rs. 16-10-8 taking good and bad seasons together, and 8 acres of such land would give Rs. 133. Deducting Rs. 14, the Government tax, which is a little more than 10 per cent. of the

Class.	Percentage of ryots to total number.	Percentage of revenue to total revenue.	Average revenue paid by a putta.
			RS.
Ryots paying below Rs. 10 as land-tax	65·6	17·5	4
Ryots paying land-tax between Rs. 10 and Rs. 30	23·5	27·7	17
Ryots paying land-tax between Rs. 30 and Rs. 50	5·7	14·9	37
Ryots paying land-tax between Rs. 50 and Rs. 100	3·5	16·5	67
Ryots paying land-tax between Rs. 100 and Rs. 250	1·4	13·7	143
Ryots paying land-tax between Rs. 250 and Rs. 500	0·2	5·3	324
Ryots paying land-tax between Rs. 500 and Rs. 1,000	0·06	2·8	646
Ryots paying land-tax above Rs. 1,000	0·02	1·6	1,542
Total ...	100	100	14

* I have taken an acre of land of ordinary quality for illustration, and, in some districts, land of very poor quality predominates; but there the area of holding is considerably larger. The average area of holding varies in each district, with reference to the quality of land and the standard of living in force among the agricultural population.

[34] It would be interesting to compare these results with the distribution of land among several grades of proprietors in France which is as follows:—

—	Number of proprietors. (Thousands).	Percentage to total.	Acreage (Millions).	Percentage of acreage to total.
Under 5 acres	10,426	74·1	13·0	10·5
5 to 15 acres	2,174	15·1	18·9	15·3
15 to 125 acres	1,352	9·6	48 0	38·9
125 to 500 acres	105	0·7	23·9	19·1
Over 500	18	0·1	20·	16·2

An acre cultivated in France produces much more than an acre here; but the standard of living there is higher in proportion than here. In France, about 90 per cent. of the proprietors have 2½ acres each. Here 90 per cent. pay

gross outturn, there is left about Rs. 119 for the subsistence of the family of the ryot and for defraying the cultivation expenses, which are estimated at Rs. 4-10-0 per acre. Out of this, wages of labour amount to about Rs. 3, and what the ryot will have to expend in cash or grain is Rs. 1-10-0 per acre or Rs. 13 for 8 acres, when he cultivates the land himself and does not employ hired labour. There is, therefore, left for subsistence about Rs. 106 or Rs. 9 a month, and this sum will enable a ryot's family to subsist according to the standard of living in force among the ryot population. Probably, the family will make also something by growing vegetables, keeping a cow for raising dairy produce for consumption, &c., all of which will leave a margin above the cost of subsistence, but this may be neglected. Eight acres, therefore, of ordinary dry land, paying Rs. 14, or a proportionately larger area of inferior land, paying the same amount of tax, may be taken as the area, which a ryot family must cultivate by means of the labour of its members to procure subsistence, and that, where the area of holding is less, the ryot must supplement his earnings from cultivation of his own holdings by labouring for others to procure a subsistence. Similarly, owners of land, who hold 50 acres of ordinary land, paying to Government about Rs. 100 as land-tax, will be able just to maintain their families on the rent of the lands obtained by letting them to tenants. These are the minimum limits for obtaining a subsistence, by working in the fields in the one case, and by letting the lands in the other, without other resources. Ryots holding lands, which are between 8 and 50 acres in extent, may be taken as belonging to the class of persons who cannot afford to let their lands to tenants and live solely on the rent, but will be able to hire labour for cultivation, themselves doing a portion of the work of cultivation, or, at all events, superintending its details. Their larger holdings will, of course, enable them to keep a larger number of cattle, and, provided that the families are of the average size, to save some money. Now, bearing these limits of area in mind, it will be seen that out of the total area of ryotwar holdings, 17·5 per cent., or, say, roughly, one-fifth, is in the hands of agricultural labourers who must eke out a living by working for others, the small extent of land held by them being in the nature of agricultural allotments, the produce of which merely goes to supplement their earnings by labour. Another 27·7 per cent., or, roughly, one-third, is in the hands of peasant proprietors who cannot afford to employ hired labour, except during the time of harvest. Another 31·4 per cent., or about one-third, is owned by proprietors who must farm their own lands, but who can employ hired labour for carrying on some or all the manual work connected with the farm. The remainder, comprises the class who can afford to, but need not, let their lands, and subsist, not certainly in plenty, but, as I have already stated, in accordance with the standard of living usual among their class in this country. If this class were sufficiently educated, and cultivated the holdings without sub-letting them, they would be able to adopt, not indeed very expensive improvements, but such as those which small proprietors in European countries might be expected to undertake.

The number of ryots in zemindaris may be estimated at about a million, but no particulars as regards the quantity of land held are available. It may, however, be presumed that the distribution among the several classes of zemindari ryots is much the same as with Government ryots with the reservation that as the incidence of the land assessment, whether paid in money or in kind, is higher in zemindari tracts than in Government taluks, the average extent of land to be cultivated for subsistence must be larger and the number of ryots smaller in the former case than in the latter. In countries in which lands are held by a small

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Rs. 7-8-0 each, which gives an average holding of rather more than 3½ acres. The number of landed estates held directly under Government in this Presidency is about 3·3 millions and the number of holders including shareholders is 5·4 millions (*vide* statement of Varieties of Tenure given in the appendix). The last number does not include the holdings of ryots in zemindari and inam villages, which may be estimated at about another million. The total number of families having landed property may roughly be taken to be about 6·5 millions out of a total number of families of say 7 millions forming the population of the whole Presidency; or in other words, upwards of 90 per cent. of the families in the Presidency have landed properties, however small. There is no information as regards the extent to which ryotwar proprietors possess zemindari and inam lands. In the dry districts many ryotwar proprietors possess inam lands; and allowing for this, the number of families possessing landed property may safely be estimated at, say, 80 per cent. In the South Arcot district, the number of ryotwar proprietors alone is 83 per cent. of the total number of families in the district, taking 5 persons to a family. In European countries the extent to which landed property is diffused among the population will be seen from the following figures, which represent the percentage of the number of possessors of land to the total number of families taking 5 persons to a family:—United Kingdom 2·5; France 45; Germany 25; Russia 70; Austria 45; Italy 35; and the United States 40.

number of proprietors there is a very large section of the population dependent solely on daily labour for subsistence, while in countries where small properties predominate the capitalist classes capable of initiating and carrying out agricultural improvements do not exist; but the labouring classes have, for the most part the income derived from a small piece of land to supplement their earnings from daily labour. In this Presidency, it will be seen from the facts stated above that while the bulk of the area is held in small properties averaging 8 acres in extent, there are nearly 1,000 landed proprietors, some of them with princely incomes. The reason for the absence of agricultural enterprise must, therefore, be sought not so much in the predominance of peasant properties as in the absence of conditions which make high farming a necessity.

Wages of agricultural labourers.

59. It is extremely difficult to obtain reliable information regarding the wages of agricultural labour or to put it in a shape which will admit of the condition of the labourers in different parts of the country being compared or of a decisive opinion being formed as to the extent to which their position has improved in recent years. Wages are generally stated to be paid in grain and the rates of wages are believed * not to have varied materially since the beginning of the century. This view of the matter, however, entirely overlooks the fact that a considerable portion of the wages has always been disbursed in the shape of perquisites or other advantages such as huts and small allotments of land for cultivation, free of rent, &c., and these additional allowances have been adjusted from time to time with reference to the demand for labour, the prices of food-grains, the efficiency of the labourer, the constancy of employment and opportunities afforded to the labourer as well as those dependent on him for making extra gains, &c. For the old years the only systematic enquiries on this subject were those of Dr. Buchanan made in 1800. It is really surprising that he should have been able, within the short period of a few months, to collect and collate the large amount of minute information regarding the agricultural condition of the several districts which is contained in the two volumes entitled " Journey through Mysore, South Canara, and Malabar." Generally, accurate as the information is, it was obtained chiefly from the land-holders who would naturally be anxious to exaggerate the expenses of cultivation, and the rates of wages given have, therefore, to be somewhat discounted on this account. In fact, Buchanan himself was fully aware of this and has mentioned several instances in which he had reason to suspect that the information furnished to him was exaggerated. Moreover, large portions of the country had been almost entirely depopulated by the Mysore wars, shortly before Buchanan visited the tracts which he has described, and consequently, there was great scarcity of labour in these places at the time. Further, agricultural labourers had to pay in those days the moturpha tax, which was practically levied from their masters. For later years we have absolutely no information beyond vague statements in the settlement reports which are worse than useless, no systematic enquiry having ever been made on the subject ; and it is a matter for regret that the services of the settlement-officers who have for years been working in the rural tracts and who have had exceptionally favorable opportunities for enquiries of this kind should not have been utilized for the purpose of collecting information regarding matters connected with agricultural economy. The Board sometime ago, at the instance of Government, called for reports from Collectors regarding agricultural wages in considerable detail; the results have not yet been published, but I have had the advantage of reading the reports received. I have also obtained some information from the officers of the Registration department regarding the wages now prevailing in some of the places visited by Buchanan

* The following instances of enhancement of grain wages have been reported by the Sub-Registrar of Karúr. In 1829 at *Selappallayaputtur*, *Trichinopoly* district, the wages of a reaper varied between 2½ and 3 Tanjore small padis. Now 6 small padis are paid, and if the crop has to be reaped and brought from a distance to the threshing ground, 8 padis. At *Merathur*, *Tanjore* district, in 1832 and 1833, the daily wages paid to a labourer was 4 small measures. Now 5 small measures are given. At *Sanaparathi*, *Coimbatore* district, the wages of a labourer, which was 4 small measures formerly, has increased to 6. The above particulars have been obtained from the accounts kept by land-holders. In reply to enquiries made by the Board of Revenue recently the following Collectors have reported a rise in grain wages in recent years. *Godávari*, an increase of *one-eighth* ; *Kistna*, an increase the extent of which is not ascertainable ; *Kurnool*, a tendency to rise ; *Madura*, in *Periyakulam* and *Tirumangalam* taluks a rise of 25 and 20 per cent. respectively ; and *Tinnevelly*, a rise in the northern part.

in 1800. The following imperfect account is based on the information obtained from the sources above indicated :—

Agricultural labourers are of all grades from the casual daily labourer to the metayer tenant who divides the produce of the land he cultivates with the landlord in defined proportions. This class of labourers, however, may be divided into three main divisions, viz., *first*, farm-servants more or less permanently employed and remunerated by payments in money or grain ; *secondly*, casual labourers employed on agricultural work at the time of the harvest or as occasion arises and not permanently attached to the farm ; and, *thirdly*, labourers on the varum or sharing system.

Of the permanent farm-servants, those who live in the master's house and partake of the meals cooked for him are the most efficient and the best remunerated. They are, comparatively speaking, generally well off, being well fed and clothed and receiving, at the end of the year, as much as their feeding and clothing would cost or a little more. The servants employed are of the same or corresponding castes as the masters and sometimes their relations. As regards the Tinnevelly district, the Agricultural Inspector Pranatharthihara Aiyar states " It is noteworthy that labourers receiving part of their wages in the shape of food do more earnest and willing work than labourers who get their wages in cash or kind. The Brahmins and the Pillays are not so successful in farming, because they, unlike the Naickmars and Reddis, find it inconvenient to feed their servants at home. The latter recognizing the truth of the adage ' he who feeds well, works well ' allow their servants to consume as much as they want, and make no difference between themselves and their servants as regards the service of meals." The remuneration of a ploughman is Rs. 30 in addition to his food which, at the high prices of food grains prevailing in the Tinnevelly district, may be valued at Rs. 30. In Bellary the remuneration of a farm-servant varies from Rs. 24 to Rs. 40 per annum, or Rs. 10 to Rs. 20 *plus* the feeding and clothing, estimated to cost Rs. 25. The food given amounts to 1½ seers or more than 3 lb. (a high rate) and condiments worth Rs. 3. The clothing consists of cloths, a cumbli, a turban, a pair of drawers and a pair of slippers worth in all Rs. 4. These servants are not solely attached to the farm, but are expected to look after all kinds of household work. They are sometimes allowed, by their employers, for marriage purposes, &c., loans ranging from Rs. 50 to Rs. 100, which are liquidated by deductions from the salary. In the Anantapur district (Gooty division), the servant is given food and cloths, the food comprising three meals a day, together with betel and tobacco, and an annual sum, ranging from Rs. 5 to Rs. 16, according to the nature and urgency of the work, character of the season and the capabilities of the labourers. Single men are preferred, and, if married, their wives are temporarily employed. In some cases, instead of an annual cash payment, a daily allowance of 1 seer (2 lb.) of grain is made in addition to food and clothing. In the Coimbatore district, this class of servants is not employed to any great extent. The servant is always an unmarried man and is provided with food stated to cost between Rs. 15 and Rs. 30, and with sandals, cloths, and occasionally blankets, costing Rs. 2. At the end of the year, he receives a present in money of from Re. 1 to Rs. 3. In Salem, unmarried labourers are fed by the ryot and are given a cloth valued at 1 rupee, a blanket worth 14 annas, and Rs. 4 or Rs. 5 at the end of the year in cash. They are allowed loans, ranging from Rs. 20 to Rs. 50, without interest, at the commencement of service, or at the time of marriage. In the Nellore district, labourers, employed on the cultivation of garden land, are fed and clothed and receive annually from Rs. 20 to Rs. 24, the food consisting of three meals a day and betel and tobacco, and a cloth. In Vizagapatam, farm-servants are not given meals, except in some places in the northern taluks, where the custom obtains of giving them two or three meals a day : where two meals are given, the annual wages are cut down by one-third, and if three meals are given by one-half. In the first case one meal consisting of a quarter of a seer of boiled rice and kanji is given in the morning at about 8 or 9 o'clock and the second meal consisting of a quarter of a seer (½ lb.) of ragi or other flour boiled, at about 4 P.M. In the other case, the servant is fed in the morning, noon and evening, the meals given being the same as those of a member

of the employer's family. In Cuddapah the servant gets one local seer of food daily (1·7 Madras seers) worth Rs. 14 annually, clothes worth Rs. 4-8-0 and cash Rs. 3. Higher money wages are paid if the ryot is a woman who cannot herself superintend the cultivation. In a few cases, presents amounting to Rs. 4 or Rs. 5 are allowed on occasions of marriages, &c.; sometimes the servant is allowed loans, without interest, amounting to Rs. 50 or Rs. 60. But these do not form part of the service contract. If the servant has a child above five and below twelve years of age, the latter is given wages from Rs. 3 to Rs. 4-8-0 with three meals a day and clothes. No deduction is made in the wages for the temporary absence of labourers on account of illness and other unavoidable reasons. In North Arcot, servants in the Chittoor taluk are given three meals estimated to cost Rs. 36, Rs. 6 in cash and cloth worth 1 rupee. Their presents and perquisites may amount to about Rs. 5 or Rs. 6. The examples given above will sufficiently show how difficult it is, amidst the wide variety of form, which the remuneration assumes in different parts of the country, to state in money values the earnings of the labourers. The following general deductions may, however, I think, be drawn from the facts stated; viz. (1) the permanent servants are employed only by the well-to-do ryots and, when they are fed at the master's house, get as much food as they can possibly take; (2) the quantity of food is variously given from 3 lb. in Bellary to 1½ lb. in Vizagapatam, and 2 lb. of dry grain per diem and 1½ lb. of rice may, on an average, be taken as ample allowance for an adult doing full work; (3) the value of the meal is estimated at from Rs. 14 to Rs. 36, per annum, the differences being due to the variation in the prices of grain in the several districts and to the money value of the grain consumed being calculated with reference to the average prices ruling at the cusba stations instead of the prices ruling in the rural tracts. The general average money value of the feeding charges of an adult labourer may be taken for the Presidency at Rs. 20 per annum; and (4) the remuneration of a permanent farm-servant may, on an average, be taken as twice the cost of his feeding and clothing expenses. The practice in the northern parts of the Vizagapatam district, where, in the case of permanent servants fed in the master's house, the remuneration is cut down to one-half, clearly shows this.

The next class of agricultural labourers consists of those who are engaged by the month or for the cultivation season. In Coimbatore, labourers are employed by the month by ryots who have dry or garden land to cultivate. These are called padials and receive from 16 to 20 bullahs of grain, if men, and 12 to 15, if boys, the money value being Rs. 2 to Rs. 2-8-0, in the case of a man, and from Rs. 1-8-0 to 10 annas, in the case of a boy. The padial is bound to give the whole of his time to his master. The grain given is cumbu, ragi or samai. A bullah is equal to two Madras measures and a man's ration is ½ to ¾ Madras measure or 1½ to 2¼ lb. If a ryot has a large farm the padial is sometimes paid 25 bullahs—value Rs. 3. At the end of the term of hiring the padial receives Rs. 2 or two cloths. The daily wages of the labourer are thus between two and two-and-half times the daily ration. The perquisites of a padial consist of a basketful of corn at the time of cutting, which may consist of 8 bullahs of grain valued at 1 rupee and a portion of any other crops, the value amounting in all to Rs. 2. The wife of a padial, if she works at the picking of cotton or harvesting of a crop, gets a little more than ordinary women, who get one-eighth of the pickings of cotton or a bullah of grain equivalent to from 2 annas to 2½ annas. In Salem main division, the monthly wages of an adult labourer vary from 18 to 24 vullums (each vullum measuring 3½ seers of 80 tolas each) with a cash payment varying from Rs. 2½ to Rs. 3 at the end of the year. In the Sub-division, the yearly wages vary between 3 and 4 kandagams (187 seers of 80 tolas per kandagam). In the Head Assistant's division, 112 seers of 80 tolas of cumbu or varagu together with 5 annas per mensem are given. Taking the quantity of grain required for each adult at 2 lb., the grain wages are between two and two-and-half times an adult's ration in the first case, and between three and four times in the second and third cases. In the Nellore district, Gúdúr taluk, labourers are paid 2½ tooms of paddy per month or 4⅝ seers or 9⅓ lb. per day, 2 tooms in addition to one meal a day, or ½ toom of cumbu or ragi or jonna or 1 toom of paddy per month in addition to two meals a day. The labourers are further allowed straw for fodder and for roofing purposes, cultivation of some land free of rent, loans without interest, presents in grain or money on festive

occasions, and advance of pay on occasions of marriage or death in addition to other gratuitous help. In the Kávali taluk, Nellore district, farm-servants are paid $2\frac{5}{8}$ seers of paddy or $1\frac{3}{4}$ seers of ragi or cholam daily. Such labourers get —besides gleanings of the threshing ground, which are estimated to amount to 15 tooms a year, worth Rs. 24-6-0 to Rs. 30 according as the grain is paddy or ragi and cholam, one cumbly worth Rs. 1-8-0, and a pair of slippers. They also take, with the permission of their masters, some bundles of hay or straw. The total income is estimated as high as Rs. 60 per annum. In Cuddapah, the yearly wages amount to 336 Madras measures, or nearly three times the daily ration.

The wages, above referred to, relate mostly to cases in which the servants employed are of the Sudra castes. Where the degraded castes, such as Pariars and Pullers are employed, especially in wet cultivation, the wages are considerably lower. These castes were, till 1843, hereditary slaves sold with the land or mortgaged. In Malabar, according to Buchanan, Churmars were, in 1800, the absolute property of their masters and could be employed on any work the masters pleased, the only restriction being that a husband and wife could not be sold separately. Buchanan adds "The master is considered as bound to give the slave a certain allowance of provisions; a man or woman, while capable of labour, receives 2 edangallies (equivalent to $1\frac{1}{2}$ seers of 80 tolas) of rice in the husk weekly, or two-seventh of the allowance, which I consider as reasonable for persons of all ages included. Children and old persons past labour get one-half only of this pittance, and no allowance is made whatever for infants. This would be totally inadequate to support them; but the slaves on each estate get one twenty-first part of the gross produce in order to encourage them to care and industry. A male slave annually gets 7 cubits of cloth and a woman 14 cubits. They erect for themselves huts that are little better than large baskets." Both Messrs. Buchanan and Warden, the Collector of the district, in the beginning of the century, remark that, owing to ill-treatment and insufficient nourishment for generations, the Churmars have become very diminutive in size. Churmars are no longer slaves, but are treated like other ordinary coolies. They receive 2 edangalies ($1\frac{1}{2}$ seers of 80 tolas) of paddy *daily* when they work for their masters, but when there is no work on the farms they are not maintained by the masters and they are allowed to seek work elsewhere. During the time of harvest fixed wages cease and the reapers—men and women—are paid a share of the grain, generally one-tenth; in the southern part of the district it is stated that as much as one-sixth is paid. The amount earned varies according to the strength of the labourers, and is stated not to exceed one or two rupees. They are allowed, however, presents on special occasions and receive 2 paras ($7\frac{5}{8}$ seers) of paddy yearly, if they continue in the service of the masters. On occasions of marriages and deaths, small presents are made, and, during confinement of women, a small present of oil and paddy, in addition to a daily subsistence allowance for a period of 28 days, is granted. Their position, as regards wages for subsistence, has, therefore, distinctly improved, though they cannot be said to have, to an appreciable extent, emerged from the position of social degradation which they have occupied for ages. In South Canara, farm-servants (who were originally slaves), if men, get from 1 to 2 seers of clean rice, with condiments, the average rate being $1\frac{1}{2}$ seer with condiments; and women and children get less. In addition to the daily wages, they receive annual perquisites consisting of cloths and blankets, presents of rice and other eatables at important festivals and for marriage purposes, and they are given an allotment of rent free land from $\frac{1}{8}$ to $\frac{1}{3}$ acre in extent, except on the coast of the Mangalore taluk. In the Malayalam portion of the district, the allowances to the farm-labourers do not appear to be so liberal, but, on the whole, it seems to be clear that the farm-servants are in good seasons well off in the sense that their food is not insufficient for subsistence. Mr. Sturrock, who made careful enquiries on the subject, estimates the annual income of a labourer's family at Rs. 107 and the expenditure at Rs. 76, the greater portion of the balance being expended in toddy. Buchanan, writing in 1801, stated that a male slave was allowed daily $1\frac{1}{2}$ hanies (2 seers) of rice or three-fourths of the allowance for a hired servant. With reference to this statement, Mr. Sturrock observes, "these rates correspond rather with my maximum rates than with those I have adopted as typical; but Dr. Buchanan seems to have got his information from the masters who would naturally mention the highest rates allowed. In the preceding paragraph,

he remarks that the amount said to be paid in wages for transplanting seems to be exaggerated. With regard to hired servants, whose wages are said to be higher than those of the slaves, Dr. Buchanan remarks, these wages are very high and may enable the hired servants to keep the family in the greatest abundance." In Tanjore the pannial, who is the descendent of the old hereditary slave, was paid, according to the account given by Mr. Ramaiyangar in 1872 (see appendix), one Madras measure of paddy per diem. The present rate, from recent reports, appears to be 1½ Madras measures per diem and in the Kumbakónam taluk it is even 1¾ Madras measures. Mr. Pennington, in 1885, estimated the whole earnings of a pannial at about 30 to 36 kalams of paddy per annum, worth as many rupees; and stated that the earnings of the whole family did not exceed Rs. 50, of which Rs. 7-8-0 must be spent on drink or the enormous toddy revenue of the Tanjore district (6½ lakhs of rupees) could not be accounted for. In many of the taluks of the district, they are allowed as yermanium or plough allotment, 40 gulis (·132 acre) and for house-site and 60 gulis (·198 acre) more for cultivation, the produce of which they enjoy rent free. Mr. Pennington adds "The comparative poverty of the pannial class is attributed to their fondness for drink and a want of prudence and forethought in storing up paddy to provide against a rainy day. They are in fact the most barbarous part of the community, and live precisely like animals, being to all intents and purposes serfs attached to the soil and generally of the Pariah caste, few being Sudras." These remarks are, to a great extent, true, though their condition, so far as mere physical subsistence is concerned, has somewhat improved during recent years. Mr. Clerk, who has made special inquiries into the condition of this class of labourers writes, "In former times, the Pannials were the slaves of the mirasidars, on whom they depended solely for livelihood. They were paid then as now in paddy and, during the cultivation season, were well fed, but they suffered considerably in the off-season from insufficiency of food. Their position has greatly improved during the last forty years, and, at the present time, they are as independent of the mirasidars as the porakudis. It is beyond doubt that wages have considerably risen during recent years. For transplanting and harvesting, wages are double what they were twenty years ago, and there has been an increase in the price paid for cooly labour of every description . . . . Many causes have tended to improve the condition of both tenants and labourers within the last forty years, but the facilities placed within their reach for emigrating have done more for them than anything else. Both classes emigrate, though chiefly the labourers, and all return with considerable savings, by means of which the porakudi becomes a landholder and the labourer sets up as a tenant. The returns show that, during the last ten years, 118,000 emigrants embarked from Negapatam for the Straits Settlements, the average number per annum during the last six years being 15,000. In addition to this, the poorer classes in the south of the district emigrate in large numbers to Ceylon, but no statistics are available to show their approximate number. As proof, however, of considerable savings remitted by emigrants from this part of the district, I am informed that the money order transactions at the Post Office at Arantángi, Patukóta taluk, are larger than at the head office in Tanjore." In the South Arcot and Chingleput districts, pannials do not seem to be as well off as in Tanjore. In the Chingleput district, from Mr. Place's report, written in 1799, it appears that the earnings of a Pannial and his wife averaged about 2½ kalams of paddy or 105 pucka seers of 80 tolas. Now their earnings amount to 45 measures or 67½ pucka seers, and very little is given in the shape of perquisites or extra allowances. This is rather surprising as one would have expected that the vicinity of the town of Madras and the demand for labour there would have forced up wages. Further inquiries might show that the present rate of wages assumed is under-estimated. In Tinnevelly, Mr. Brandt, the Sub-Collector, in 1872, estimated the income of a Pullan and his wife at Rs. 42 per annum and inferred from this that, for a considerable part of the year, they could not take a full meal at all. Mr. Puckle, the Collector, who had much greater experience of the district was, however, of opinion that the position of the Pullars and free labourers of the district was remarkably good; they were better fed and clothed than similar classes in any of the districts south of Madras, and their houses, as a rule, were superior to, and very different from, the squalid huts that were to be found elsewhere.

Casual labourers, who are employed as occasion arises, are paid at higher rates than regular farm-servants, and, notwithstanding the irregularity of employment, they appear to be better off than the Pannial class. In Coimbatore, according to Mr. Nicholson, casual wages are from 1 to 3 measures daily (3 to 9 lb.), allowing for season and demand—quite high wages being paid at harvest. Women find work for many months in the year on wet lands, from the collection of green manure to the work of harvest. There is less to be done by them in gardens or still less on dry lands except at harvest, especially that of cotton, the cost of picking which is estimated at from one-twelfth to one-eighth of the crop. Since the last famine, there has been a decided increase in the money price of work in this district; the labouring class was largely affected by the famine and consequently there is competition for labour especially in the towns where labourers are hard to get. Mr. Nicholson states that Wodders have even struck work on being refused the rate of 12 cubic yards of easy earth-work, 20 being a nominal rate. From 2 to 2½ annas per day for ordinary unskilled male labourers and 1½ to 2 annas to females is about the average. Hence a man and his wife can earn at least 3¼ annas per day or the equivalent of 12 to 15 lb. of dry grain in husk or 8 to 10 lb. without husk. When paid in grain, the wages would amount to this quantity. For well-digging, it is usual to pay the labourers chiefly in grain, with an occasional sheep for the Wodders, money being seldom paid by the regular ryot. Mr. Benson says of Kurnool, that the supply of labour is usually adequate to all rural demands, but of late years the construction of the Bellary-Kistna Railway has largely drawn on the supply and forced up rates near the places through which it runs. Of Bellary, Mr. Sabapathy Mudaliar (see appendix) says: "This year (1890) the cotton and cholum crops having been exceptionally favourable and cotton crops having ripened simultaneously in almost every place, the labouring, classes were benefited thereby to an enormous extent. The wages which were paid were three times as high as those ordinarily paid before the current year." He adds that the increase in the number of cotton presses has been the cause of giving technical knowledge to numbers of male and female labourers who are now able to earn exceptionally high wages, *i.e.*, Rs. 10 to Rs. 15 per mensem for a man and Rs. 6 to Rs. 10 for a woman, who do work on the piece-work system. The same remark applies more or less to the Tinnevelly district also. In Tanjore temporary coolies are employed by the landholders whenever they have more work than can be done by their own servants, especially in times of reaping, digging and levelling the fields. They are mostly employed by contractors in road works and their daily wages are much higher than those of Pannials—often double.

Among agricultural labourers, the highest class consists of those who cultivate lands on the sharing system. These labourers must be men of some means; they must ordinarily have at least ploughing cattle. The sharing system does not prevail to any great extent in the dry districts, for instance, in Anantapur. In the few places of this district in which it prevails, the cultivator gets half the produce for mere labour and when he contributes cattle a still larger share. In Bellary, the varum or cultivator's share is one-half ordinarily and two-thirds where cultivation is expensive, as when water has to be baled or land overgrown with long grass has to be broken up. The cultivation expenses are borne by the tenant and the landowner pays the assessment. In both cases village servants' fees and the harvesting expenses are deducted from the produce before division. If the landowner contributes half the seed, he takes half the straw. In the Salem district the conditions are very similar. In some cases where labour is not easily procurable, the produce is equally divided after the cultivation expenses are deducted. The cultivator also pays sometimes half the assessment, getting three-fourths or three-fifths of the produce, the landlord paying the full assessment. Sometimes, again, the arrangement is that the cultivator should take one-fourth or one-fifth of the net produce *plus* a fixed quantity of grain. In the case of irrigation by baling, the landlord's and cultivator's shares are two-fifths and three-fifths, respectively; the cost of seed and harvesting is shared equally. In the Cuddapah sub-division and in the Kanigiri taluk of the Nellore district, labourers who do not contribute anything for cultivation expenses are given, what is called, half a "bullock's share," that is, if the ryot has four bullocks, he employs four servants and gives each servant one-eighth share of the produce. The "Pungal" system in the Pollachi taluk of the Coimbatore

district is somewhat similar. Buchanan describes the system as it existed in 1800 as follows. The Pungals go to a rich farmer and for a share of the crop undertake to cultivate his lands. The farmer lends the cattle, implements, seed and money or grain that may be required for the subsistence of the *Pungals.* He also gives each family a house. He takes no share in the labour which is all performed by the Pungals and their wives and children; but he pays the rent out of his share on the division of the crop which takes place when it is ripe. If a ryot employs six Pungals to cultivate his land, the produce is divided into 15 portions which are distributed as follows : to the ryot for Government assessment, seed, &c., 6 ; to the ryot for profit 1 ; to the ryot for interest on money advanced 2 ; to the Pungals 6 ; total 15. Out of their share, the Pungals must repay the ryot the money advanced for their subsistence. The system as now practised is stated to be the following : If the ryot employs a Pungal to cultivate his fields, it is only when the latter is able to contribute plough-bullocks to some extent. The produce is divided into two portions, of which one-half goes to the ryot as *Nilavaram.* The remaining half is divided between the ryot and the pungal according to the number of plough-bullocks contributed by each.

In Tanjore, the varum or porakudi system is extensively prevalent. From Mr. Wallace's report, written in 1805, it appears that in this district in 1,012 villages lands were cultivated directly by the mirasidars, in 1898, lands were cultivated on the sharing system and in the remaining 1,923 villages the cultivation was conducted under both systems. The varum or share given to the porakudi varied from 22 to 30 per cent. of the gross produce. Under the Mahratta Government, which took 60 per cent. of the gross produce leaving only 40 per cent. to be divided between the mirasidar and the porakudi, the share of the latter was as low as 15 per cent. The porakudi varum now varies between 20 and 50 per cent., the lower rates prevailing in the delta taluks where crop is abundant and more or less assured, and the higher rates in the upland taluks where the crop is precarious. There can be no doubt that the position of the porakudis has very considerably improved, several of them having become landholders. Mr. Clerk observes "they are beginning to realize the fact that they are masters of the situation and can dictate their own terms to the mirasidars. Of late years some of the porakudis have refused to cultivate on the varum system, which gives to the mirasidar 75 per cent. of the gross produce and have demanded a five or ten years' lease at a fixed money rent. These terms have been conceded by the mirasidars in favour of the tenants inasmuch as the rents have been fixed on a basis of something like 65 per cent. of the gross produce instead of 75." The records of the Registration Department show that grain and money leases are rapidly superseding cultivation on the sharing system, and this proves that the porakudis are becoming substantial farmers able to carry on cultivation without much help from the landlords and to pay the stipulated rent in all seasons. They are also enabled to enjoy the fruits of additional labour bestowed on the cultivation of the lands without having to share them with the landlords as under the porakudi system. The same improvement, it will be seen from the note of the District Registrar of Tinnevelly on the agricultural classes, printed in the appendix, is observable in the condition of the corresponding cultivating class in that district also, many of whom have saved money and bought landed properties; the general result being that, while the rent receiving class is somewhat going down, the cultivating class is rising gradually in importance. In the Coimbatore district, where the sharing system obtains to a considerable extent, the share of the landlord on dry lands is now one-half the gross produce instead of as in 1839 one-half of the net produce after deducting the expenses of cultivation. In the South Canara and Malabar districts, the varum system does not obtain, lands being leased out to tenants on fixed money and produce rents.

II. Laborers other than agricultural.

60. Laborers, other than agricultural, are chiefly employed in towns, and their condition has distinctly improved. The rates of wages per diem for unskilled labor, according to the official returns, vary from 1 anna 9 pies in Vizagapatam to 7 annas 4 pies in Kurnool. The average rate in towns for the whole Presidency is 3 annas 9 pies, while that in rural tracts is 2 annas 9 pies. The rate for Madras town is, however, only 4 annas, and the high rate in Kurnool is evidently due to

the recent opening of the Bellary-Kistna railway. Employment is fairly constant and an unskilled laborer in towns may be taken on an average to earn 3 annas per diem throughout the year, while the laborer in rural tracts earns about 2 annas. The establishment of mills, the extension of railways, the increase of trade and the large expenditure, by Government on roads and irrigation works, and by private individuals on buildings, have forced up wages both in inland and sea-port towns, as labor is much in demand at these places. Among the higher classes, it is a well-known fact that domestic servants, especially cooks and water-carriers, are hard to get, and their wages, in addition to food, have increased to three times of what they were thirty or forty years ago.

In what directions the laboring classes have improved.

61. In the preceding paragraphs I have endeavoured to give such particulars as I have been able to obtain regarding the wages of agricultural and other labor. It would, of course, be hopeless to attempt to state in exact numerical proportions the improvement in wages for the reasons already explained. Money values are fallacious guides in this respect, and it is impossible to assign money values to perquisites which are allowed on special and not regularly recurring occasions, and are regulated by customary usages and the good understanding between the employers and the employed, rather than by contract. If it is necessary to sum up, in a single statement, the remuneration that is allowed in such a wide variety of forms, I should say that 2 annas per diem all through the year, or a little more than twice the value of his daily ration in grain, may be taken as the average wages of an adult laborer. Servants of the degraded castes, such as Pariahs and Pallars, probably get 25 per cent. less, as they are not allowed to enter the houses of the ryots and attend to cattle and other household work, while other servants, to whom the objection does not apply, probably get 25 per cent. more. Taking the laboring classes as a whole, the improvement in their condition in recent years is manifested, not in any clearly visible rise in the standard of living of the lowest grades or in the comforts that they enjoy, but in the fact of a considerable proportion of the laborers, who, under the old conditions, would have remained in the lowest grade, having been drafted into the next higher grade, while a portion of the latter has gone into the grade which is next higher, and so on. Thus, a percentage of laborers of the Pannial class, as will be seen from Mr. Clerk's account, has gone into the grade of Porakudies, and a considerable percentage of Porakudies has gone into the class of tenants, paying definite rents in cash or kind, while a portion of the latter has acquired landed property and become puttadars. Confining our attention to the lowest classes—the Pariahs and the Pallars—one would hardly be inclined to believe that their condition could, at any time, have possibly been worse than it is at present, but there is no doubt that this was the case. The statistics, compiled in the Census office and kindly furnished to me by Mr. H. A. Stuart, show that, in the three districts of Tanjore, Chingleput and South Arcot, in which these classes are found in large numbers, a considerable proportion possesses landed property. In Tanjore, the Pallar and Pariah population, according to the recent census, comprises 487,000 persons; of these, 24,600 persons, or 5 per cent. of the families, taking 5 persons to a family, possess land. In the Chingleput and South Arcot districts, the Pallar population is altogether insignificant. In the former district, of the Pariah population amounting to 302,250, 37,052 persons, or 12 per cent. of the families possess land. In the South Arcot district the number of possessors of landed property is very considerable, being 175,276 out of a population of 535,000, or 33 per cent. of the families. As regards the landless laborers, all the measures of Government during the last forty or fifty years have tended to ameliorate the condition of the lowest down-trodden classes so far as it is in the power of laws or administrative arrangements to do so; and in this respect the policy pursued by the Indian Government has been more liberal than that in force in * England itself till within very recent times. Agricultural slavery, which, in this country, originated mostly in voluntary contract, was abolished in 1844, and laborers declared to be free to carry their labor where they pleased or to emigrate without being subjected to any harassing restrictions, such as those in force in Russia, for instance, where no

* The statute of laborers, the statute of apprentices and a multitude of laws against combinations of workmen were all enacted in England in the interest of capitalists. The last remnants of combination laws were abolished only in 1875, and they were enforced with considerable severity so recently as 1844.

peasant is allowed to travel 30 miles from his own *commune* without observing irksome formalities and paying from 7*s.* to 10*s.* for a passport. Laborers freely emigrate to Burma, the Straits Settlements, Ceylon, Mauritius and the West Indies, and as Mr. Clerk, the Settlement Officer in Tanjore, points out, very often laborers who have received advances or loans from landholders "do take their departure without payment." The laborers are now quite aware that the higher classes dare not molest them, and the abolition of the system of *corvée* or compulsory labor on Government works has taken away all excuse for doing so. The abolition of torture, as one of the recognised methods of enforcing discipline, of collecting the revenue or detecting crime, and the severity with which violations of the law in this respect have been punished, have clearly demonstrated to the landholders that the employment of the old coercive methods in the exaction of work will not be tolerated by Government, and that laborers might be coaxed to remain in their service, but not compelled to do so. The non-recognition of class distinctions and the special privileges claimed by mirassidars to keep the lower classes out of the occupation of land, and the uniform treatment accorded to all puttadars, whether recent occupants or ancient mirassidars, in all administrative arrangements have raised the position of the lower classes, if they have somewhat depressed that of the higher classes. Numbers among the Pariah population have enlisted as sepoys, and several have found employment in the domestic establishments of Europeans as cooks, nurses, horsekeepers, gardeners, &c., and also in factories, plantations and railways. Missionary agencies have also done this class invaluable service by establishing schools and by teaching them to live, whenever their circumstances would permit of it, in a more respectable manner than they have been accustomed to do for ages, and by interfering for their protection and advocating their cause whenever there is any real or fancied danger of their being oppressed by the classes above them. I am informed that forty or fifty years ago, in some parts of the country, landholders used to have two measures, one of the usual capacity for ordinary transactions, and the other, a somewhat smaller one, for measuring out wages to the laborers who were thus cheated out of a part of their customary dues. This infamous practice has now, I believe, been completely discontinued. Further amelioration of the condition of this class must be the outcome of educational agencies employed in connection with missionary enterprise ; and indeed, the best thing that can happen to them is conversion to either the Christian or the Muhammadan religion, for there is no hope for them within the pale* of Hinduism, the ordinances of which originated in a state of things in which it was necessary for a small minority of colonists of a superior race, with a view to prevent their civilization from becoming swamped by the surrounding barbarism, to construct "moral barriers," which would absolutely prevent fusion of races. The lower classes themselves are finding out this and the work of conversion is proceeding apace in some parts of the Presidency, for instance, in Tinnevelly, Nellore, Kistna and Malabar. Mr. McIver, in the census report of 1881, writes: "The extensive conversion to Muhammadanism of the lower castes of Hindus in Malabar has, for some years, been a matter of notoriety. The social distinctions created by caste are very marked in parts of the West Coast districts, and some of the lower castes occupy a very degraded position. The advantages which Moplahs or Hindu-sprung Mussulmans enjoy in this respect are obvious enough, and this seems at last to have dawned on the lower caste Hindus. The Moplahs were willing to receive them, and the work has of late years thriven." The increase of the Muhammadan population of Malabar in the decade ending 1881 was 12·3, while the increase in the total population was only 3·4 per cent. The Anglican missionaries in Tinnevelly, and the Baptists in Kistna and Nellore, made large additions to their followers in the ten years ending 1881, the increase in the Christian population in the three districts in that decade being 37·4, 371·9 and 590·4 per cent., respectively, while there was an increase in the total population of Tinnevelly and Kistna of only 0·34 and 6·62 per cent., respectively, and a decrease in Nellore of 11·4 per cent. on account of the famine of 1876-78. As soon as a person of the lowest classes of the Hindu population is converted either to the Christian or the Muhammadan religion, he emerges at a bound from his position of

* An attempt was made by certain philanthropic Hindu gentlemen in Mysore, under the inspiration of the late Mr. C. Runga Charlu, to organize a system of teaching for the Pariah population, in order that some impression might be made on the dense ignorance and grovelling superstition of this class. The attempt, however, altogether failed.

social degradation, and is acknowledged by persons belonging to the higher classes to have done so; and he often turns the tables against the latter by calling them "Kafirs" or "Heathens." It is also noteworthy to what extent the removal of the social stigma of degradation stimulates the industrial activity of the classes who have been relieved of it. The Moplahs of Malabar, for instance, are far more active, enterprising and well to do than the classes of the Hindus from whom they have seceded. The work of conversion, however, can only proceed *pari passu* with the improvement in the material condition of the lower classes of which it is both a consequence and a cause; for, conversion implies a desire to live a more respectable life on the part of the degraded classes than what they have been accustomed to, and the means for doing so must be within reach before the desire is felt. As regards the further amelioration of the condition of the Pariah population, which has recently excited so much public attention, it seems to me that it would be erroneous to assume that they are worse off now than they were fifty years ago, or that they are oppressed by the landholders. On the contrary, they are distinctly better off than before in the sense that they have a great many more opportunities of bettering their condition than were available under the old régime, and of which an appreciable percentage of the class has actually availed itself. There is, however, still a large class which, though somewhat better than before, is in a deplorably miserable and degraded condition, and its amelioration must, as already observed, be brought about by educational agencies; and it is in this direction that the efforts of Government should be directed, and not, as is sometimes advocated, to the procuring of benefits to the laboring classes at the expense of the land-owning classes which can only have the effect of introducing among the two classes, so necessary to one another, a spirit of mutual hostility similar to what is growing up in England to the injury of both. There is one hopeful feature in the situation, *viz.*, that the Pariahs notwithstanding centuries of social degradation, are singularly docile, attached to their masters, amenable to instruction and not unintelligent; and there can be little doubt but that a great deal may be made of them and that their improvement is not such a difficult or hopeless undertaking as one might be inclined to think when one sees their present degraded condition in the rural parts. When we compare the smart intelligent looking servant in an Anglo-Indian household with the "Pannial" who, in point of intelligence, does not, to all appearance, compare very favorably with the cattle he tends, we should be hardly inclined to suspect that the two belong to the same class of the population. Pariahs who serve as sepoys in the Indian army have the reputation of being the best of the recruits from the population of Southern India.

III. Propertied classes other than landholders, mercantile and professional classes.

62. Among the propertied classes, the military classes, and more especially the Poligars who used to lead plundering expeditions, have become peaceful landholders, and, as such, while they have benefited by the rise in the profits of landed property, they have lost their old power and influence. Referring to the Poligars and the robber castes of the Tinnevelly District, Bishop Caldwell says:—"Of the many beneficial changes that have taken place, one of the most remarkable is that which we see in the Poligars themselves. The Poligar has become a Zemindar, and has changed his nature as well as his name. One can scarcely believe it possible that the peaceful Nayaka and Marava Zemindars of the present day are the lineal descendants of those turbulent and apparently untameable chiefs, of whose deeds of violence and daring the history of the last century is so full. One asks also, can it really be true that the peaceful Nayaka ryots of the present day are the lineal descendants of those fierce retainers of the Poligars who were so ready, at the merest word of their chief, to shed either their own blood or that of their chiefs' enemies? The change wrought amongst the poorer classes is not perhaps so complete, but many of them have merged their traditional occupation of watchmen in the safer and more reputable occupation of husbandmen, and it may fairly be said of the majority of the members of the caste that though once the terror of the country, they are now as amenable to law and reason as any other classes." The only question is whether, under the Roman peace established by the British Raj, the transformation above described is not too complete, and whether, while the suppression of the power of lawless chiefs and their retainers was, at the outset, undoubtedly the first condition of civilized

government and general progress, the time has not now arrived for finding some means of utilizing the waning martial spirit of these classes, before it is completely crushed out, for purposes of the defence of the country in the hour of trial, when every available resource may have to be strained to the utmost. The problem is certainly a difficult one, but it cannot be that British statesmanship will be unable to find a solution, more especially as already steps have been taken for rendering the armies maintained by Native States effective for purposes of Imperial defence. Whether it may not be possible to introduce some plan by which the bigger Zemindars, whose estates are as large as small kingdoms, might be entrusted with the duty of training a certain number of militia-men to be kept as a kind of reserve for purposes of Police and internal defence in times of danger, under strict supervision and adequate guarantees for good behaviour, it is not competent for laymen to decide; we can only note the necessity for something being done in this direction. Meanwhile, the entire closure of a military career to the junior members of Hindu and Muhammadan families of high rank and military reputation, and the necessity imposed on all of them to obtain a living entirely out of the landed estates of the heads of their families which do not grow with the growth in their numbers, or to enter a civil profession for which they may have no special aptitudes, is a serious drawback from the point of view of that many-sided development which is an essential condition of the economic progress of the country.

Another class, which has suffered under the present régime, consists of the favourites and minions of Native chiefs who had fattened on the substance of the poor and are now no longer allowed to do so. It is the existence of this class, to some extent, that gives the capital cities of Native States an appearance of greater wealth and prosperity than is the case in the cities of British territory, where wealth is more diffused and less concentrated in particular localities. The town of Tanjore is an instance. Though the Rajah of Tanjore was relieved of the administration of that province in the beginning of the century, he was paid annually for over half a century one-fifth of its revenues for the maintenance of his court besides a fixed allowance of three and a half lakhs, and all this money was spent within that single town. Thousands of families lived on his bounty; palatial buildings sprang up in various parts of the town, and music and painting and other arts, which minister to the pleasures of a luxurious court, flourished. When the Raj became extinct, misfortune overtook the thousands of families of unproductive consumers who had not been bred in any useful occupation, and the town has not yet recovered from the blow, while the other towns in the district have greatly increased in size and wealth. The ruined buildings in the Tanjore town no doubt attest its former magnificence, and place in strong relief its present decayed condition as a centre of wealth; but in point of fact, industrially speaking, the town is not now, probably, in a less flourishing condition than it was ever before.

A third class, which has increased in numbers, but has lost in individual share of the wealth of the country, consists of the Native bankers, Sowkars and Banians. Formerly, there was no security for property except in the capital cities and their vicinity, and all the wealth was found concentrated there. A few men, who were in favor with the chiefs, monopolised all the banking business of the country, issued bills of exchange (or Hundis), and cashed them, and thus made colossal fortunes like the "Navakoti Naraina Chetti" of the Hindu tales. Their association with the ruling chiefs, whose necessities they fed, gave them immense power, and though they were themselves sometimes plundered, as for instance, when Hyder levied a contribution of 70 lakhs of rupees from the bankers of Mysore, they had great opportunities of enriching themselves by altering the rates of exchange for coins, of which large numbers were current. According to Mr. Grant (1787), Zemindars and others had to offer as security "teeps" or promissory notes of Sowkars, or other moneyed men, for about two-thirds of the revenue of the tracts of country farmed out by Government to them. Mr. White, a member of the Council of the Governor of Fort St. George, in 1793, mentions that, by the low value fixed on copper currency and the tricks of the Sowkars in altering the rate of exchange, the poor cultivators were defrauded of a great part of the wages of their daily labor, that the shroffs used to raise or lower, in a few days, by combination, the rates of exchange by 10 or 15 per cent., and that the evil

had operated, in a material degree, to depopulate the country during the famine which had then occurred.[35] The account given by Tavernier as to the rates of discount on bills of exchange issued by Indian bankers will show how their gains were made up. The rates of exchange for goods payable at Surat within two months were at Lahore on Surat, 6¼ per cent.; Agra 1 to 1½ per cent.; Sironj 3 per cent.; Burhanpore 2½ to 3 per cent.; Dacca 10 per cent.; Patna 7 to 8 per cent.; Benares 6 per cent.; Golconda from 4 to 5 per cent.; on Goa from 4 to 5 per cent.; Deccan 3 per cent.; Bijapur 3 per cent. and Dowlatabad 1 to 1½ per cent. Tavernier adds "In some years the exchange rises 1 to 2 per cent., where there are Rajahs or petty tributary princes, who interfere with trade, each claiming that the goods ought to traverse his territory and pay him custom. There are two in particular between Agra and Ahmedabad, one of whom is the Rajah of Antawar (Danta or Dantewar), and the other the Rajah of Bergam (possibly Wungaón), who disturb the merchants much in reference to this matter. One may, however, avoid passing the territories of these two princes by taking another route, from Agra and Surat by way of Sironj and Burhanpore; but these are fertile lands, intersected by several rivers, the greater number of which are without bridges and without boats, and it is impossible to pass until two months after the rainy season. It is for this reason that the merchants, who have to be at Surat in the season for going to sea, generally take their way through the country of these two Rajahs, because they are able to traverse it at all seasons, even in the time of the rains, which consolidate the sand with which the whole country is covered. Besides, it is not to be wondered at that the exchange is so high, for those who lend the money, run, for their part, the risk that if the goods are stolen the money is lost to them." Tavernier's remarks illustrate the difficulties which trade had to contend with owing to the general insecurity of property in the country and the absence of easy communications, and they further show how it was possible for a few merchants and bankers to accumulate enormous wealth at the expense of the general community. We thus learn that the banking firm of Jaggat Sait, of Moorshedabad, was plundered during the Mahratta invasion of 1742, of specie to the amount of 2½ millions sterling. Trade in the old days was, in fact, one of peril and adventure and restricted to a few individuals, who reaped enormous profits, which were sometimes expended in the construction of alms-houses and temples, caravansaries, roads and bridges. All this is now changed. The extension of the security of property to all parts of the country, the adoption of a uniform currency, the introduction of the money order system and of currency notes and state banks and the creation of a public stock in which money can be invested with perfect security, have rendered it now impossible for the money-lending classes to make the enormous gains which they did in former times. Their loss, in this respect, however, is as nothing compared with the immense gain to the public resulting from the decentralization of money and capital, increased conveniences for the transfer of money, and the more secure investment of savings. The value of the money orders now issued at trifling cost amounts annually to 12 millions Rx. for the whole of India, and 1·3 million Rx. for the Madras Presidency; the bank notes in circulation amount to 16 millions and 2 millions respectively. The deposits in the savings banks have also increased from 0·4 millions Rx. in 1857-58

[35] Mr. Warden, the Collector of Malabar, mentions a curious arrangement about the farming of *kaas* (copper coins) which was in force at Pálghat in 1801. He says, "The person farming the coinage fixes his own particular stamp upon the new kaas, which he intends coining and circulating for the period of his lease which is limited to one year. The introduction of the new kaas takes place in the Malabar month of Chingum (part of August and September), at which time it is sold for 22 kaas the Veray fanam, and continues at this price till the month of Makaram (January and February), in which month, there being a fair in one of the villages of the country (at which an immense concourse of people assemble), the former attends it with his kaas and disposes of them at the rate of 24 to the fanam, after which the price decreases in proportion to the demand there might be in the bazaar, till the latter end of Khumbum (beginning of March), in which month another fair happens, when the farmer disposes of his kaas at 26 or 28 the fanam. The sale or exchange of kaas, after the conclusion of this fair, becomes free and common to all, and the new and old kaas indiscriminately pass at one and the same value. During the period that the restraint continues, viz., from Chingum to Khumbum (seven months), every person wishing to exchange a fanam in the bazaar is required to receive it from the farmer at the price at which his kaas might be current at the time. His own kaas is to be the only one current at the bazaar during the above period; and all the old kaas (those coined in the years preceding, although their intrinsic value is the same with, and *often better* than, that of the new) are bought up by the farmer at the rate of 150 old to 100 new, and he is at liberty to take them wherever he can find them passing in the bazaar, and give his own kaas in exchange at the above rate. These old kaas he either recoins anew or reserves them till the month of Khumbum, when old and new passing without distinction he disposes of the former, which he got before at 50 per cent. discount at their *real* or what may be their current value in the bazaar, which is from 36 to 38 to a fanam. Besides the above privileges, he has that of levying a kaas daily from every shop that may be open in the bazaar. This is an institution which has been of very old standing and not one of late introduction."

to 6·9 millions Rx in 1889-90 for the whole of India. There can be no doubt, however, that with the increase of trade and the growth of a money economy, money-lending classes have increased in large numbers and spread all through the country instead of being confined to the towns. According to the returns of income-tax for the year 1890-91, there were in this Presidency 14,621 money-lenders with incomes exceeding Rs. 500 per annum. There is no means of forming an estimate of petty money-lenders with less income than Rs. 500. The tax paid by the former class amounted to nearly Rs. 3,59,000, and the income assessed may be estimated at 1·6 millions Rx. The income is not large as compared with the incomes in European countries, but it is much larger than was the case formerly in this country, and, being made up of smaller profits than before, denotes increased activity of trade.

Other mercantile and trading classes have increased largely in numbers and are in a prosperous condition, owing to the development of trade of which a full account has already been given. As in the case of money-lenders, the income of this class is made up of small gains in a large number of transactions and not by large profits in a small number of transactions. This is a wholesome change, for, as has been pertinently observed, the advantages of trade can no more be measured by the gains of individual traders than the advantages of learning by the salaries of schoolmasters. The gains of traders represent the sacrifice incurred for securing the advantages of trade, and the less the sacrifice and the more the volume of trade, the greater the advantage to the general community.

Among the learned professions, the official classes have also increased in numbers, owing especially to the increased activity of local fund administration. Barristers, vakils and other legal practitioners are rising into importance. According to the income-tax returns the income assessed, that is, of persons who get not less than Rs. 500 per annum is about 26 lakhs of rupees. 1,034 persons get an income of nearly 10 lakhs of rupees and 267 persons an income of 16 lakhs of rupees. Of the latter, 47 persons, with an income of about 6½ lakhs, reside in the Presidency town, and 220 persons, with an income of 10½ lakhs, reside in the mofussil stations.

IV. Artizans.

63. Among the artizan classes, the decline of hand-loom weavers has already been referred to. All handicrafts patronized by native courts, such as painting, manufacture of articles of luxury, pith-work, &c., have disappeared with those courts. This change is due not so much to the competition of European manufactures as to the revolution in taste. The decline of indigenous arts is certainly a matter for regret, but it is a small factor in the present economic condition of the country. As regards cotton hand-loom manufactures, Mr. T. N. Mukharji, in his *Art Manufactures of India*, says: "Notwithstanding the extent of their present production, cotton manufactures in the old style are in their last gasp. The few small pieces of wood and bamboo tied with shreds of twine and thread, which the weaver calls his loom, and which he can as easily make himself as buy from his neighbour, the village carpenter, can no more compete with the powerful machinery than a village cart of Western Bengal can run a race with the 'Flying Scotchman.' Yet the wonder is that cotton fabrics can still be manufactured with the old primitive loom all over the country. In one sense, it is a misfortune that it should be so; for it shows the low value of human labor in India. Machinery, with all its modern improvements, seems to contend in vain with a moribund industry, that must linger on as long as the worker in it has nothing more to do than to produce from it 4*d.* a day as the joint earnings of himself, his wife, a boy and a girl. Those that wield the machinery should lay their heads together and devise means to teach the people how better to employ their hands in other crafts. Another reason why Indian looms can still compete with Lancashire goods is that the European process of manufacture has not yet been able to give the fabrics that strength for which native manufactures have a reputation. Nor has machinery yet been able to make those gossamer fabrics for which a wealthy Indian always paid a fabulous price." In the present stage of industrial development it is the useful and not the artistic and ornamental that is likely to be sought after in this country, and it is perhaps right that this should be so. When the

whole community was divided into two sections, one consisting of a few individuals enormously rich and living entirely on the produce of the labor of the other consisting of an immense mass of the population in abject poverty whose property and even life was completely at their mercy, there was room for the existence of a class of handicraftsmen who could obtain a living by manufacturing articles of luxury. Now the greater diffusion of wealth and the decline of the classes who patronized them have rendered it necessary that these artizans should turn their attention to the manufacture of such articles as are in general demand among the population. When wealth increases and a class of merchant princes such as mark a high and not a low stage of industrial and commercial development springs up, there will again arise a demand for articles of luxury, though not necessarily of the old type.

The condition of black-smiths, brass-smiths, gold-smiths, carpenters and masons is very prosperous, owing to the demand for jewels, for substantial houses and for metal vessels which are coming into general use. The cheapened cost of metals, including gold and silver, has created the demand for metal vessels and jewels. Since 1850, about 140 millions sterling worth of gold and a still larger value of silver have been imported into the country, and this great influx of the precious metals provides sufficient occupation for gold-smiths. The wages of artizans generally, as will be seen from the statement of wages printed in the appendix, have greatly risen. Of the Coimbatore District, Mr. Nicholson remarks that town wages are very high; higher indeed, considering the efficiency of the workman, than in England. Irrespective of the quantity of work, the food purchasing power of the wages of skilled labour in towns is quite equal to that of similar wages in England, where money is five or six times as cheap and the artizan's wants much more numerous, owing to the cold and damp climate and other demands. Ordinary carpenters can, with their daily wages, buy about 20 or 22 lb. of dry grain free of all husk (30 to 33 lb. with the husk). As the artizan's sons work with him, and as work is plentiful and the caste a small one, he is well off. Tables and chairs, which are coming into use among the educated classes, have afforded increased employment to carpenters, while they have affected prejudicially the carpet-weaving industry. Another noticeable feature in the present situation is the gradual rise of the capital artizan who, to some extent, turns out finished products in his factory and sells them, instead of merely fashioning the materials supplied to him by persons in need of the articles and receiving the wages of labor.

The standard of living.

64. The best means of finding out whether the economic condition of the country has improved or not is to enquire whether the standard of living has risen or not among all but the lowest classes of laborers who practically live from hand to mouth. There is ample evidence that this has been the case.[36] On this point I have obtained the opinions of a number of gentlemen who have had exceptional opportunities of forming an intelligent and trustworthy opinion as to the condition of landowners in different parts of the country at the present time as compared with their condition in the old days. The facts stated in the previous portions of this memorandum place it beyond doubt that the vast majority of landowners were in a state of abject poverty amounting to almost destitution fifty years ago. Reference should be made in particular to the description of the income and the ways of living of even the richer ryots given by Mr. Bourdillion, whose account is printed in the appendix. It is true that there

[36] The following extract from a recent report of the Commissioners of Public Debt on the condition of European Turkey (written by Mr. Vincent Caillard, the English Commissioner), will show what are the symptoms of a real deterioration in the economic condition of the masses of the population. The "peasant, in the interior, has reduced his wants to their simplest expression, and signs are to hand which show him to be less and less able to purchase the few necessaries he requires. For instance, a few years ago in many decent peasant households copper cooking utensils were to be seen. Now they are scarcely to be found, and they have been sold to meet the pressing needs of the moment. Their place has been taken by clay utensils, and, in the case of the more affluent, by iron. The peasant's chief expenses lie in his women folk, who require print stuffs for their dresses and linen for their under clothing, but of these he gets as little as possible, since as often as not, he cannot pay for them. This smallness of margin is one of the reasons why the amount of importation increases so slowly. The peasant hardly ever pays for his purchases in cash; what little he has goes in taxes. He effects his purchases by barter. Another significant sign is the increase of brigandage which has taken place. New bands of brigands are continually springing up; reports from the interior are ever bringing to our knowledge some fresh acts of violent robbery. This simply means that men, desperately poor and refusing to starve, take to brigandage as a means of living." It will be observed that in Southern India, so far as the conditions of the present differ from the past, the change has taken place in exactly the reverse direction to what has occurred in European Turkey.

is a considerable portion of the ryot class which still answers to Mr. Bourdillion's description, but it is also true that there is a class—a daily increasing one—which seeks and enjoys more comforts. This is evidenced in various ways. The number of houses as shown by the last census has increased in a greater ratio than the population; and tiled and terraced houses are superseding the old thatched cottages. Better clothing, especially of elegant and costly kinds for women, has come into ordinary use among the higher classes in most districts, and in the Southern districts women of the present day will not, as Mr. Seshaiyar, Professor of the Kumbakónam College, observes, even look at the coarse clothing which their grandmothers wore. In the richer families servants for doing the menial work are being more largely employed than before. Much larger quantities of gold and silver jewels are now worn. Metal vessels have, to a very large extent, taken the place of earthen vessels, even among the lower classes, and rice is becoming a part of the ordinary diet of the classes which, in former days, would have used it as a luxury on special festive occasions. A great deal of money is being spent on the education of children. The money expended in school-fees for a single boy would formerly have sufficed to maintain two adults. It is true, at the same time, that everybody feels that his means are inadequate to the satisfaction of his wants, but this is not because his means have not increased, but because his wants have increased in a still grater ratio. Formerly, none but the richest would have dreamt of giving collegiate education to their children. Now persons with very small means wish to educate their sons and make great sacrifices for this purpose. Sometimes the sons turn out well, but occasionally they do not, and, in the latter case, great is the suffering inflicted on the parents. Nevertheless, the general effect, both on the parents and the sons, of this state of things, is very beneficial. Formerly, the father would have pinched himself and saved to leave his children property for subsistence. Now he saves to give them education leaving them to earn their living. Indeed, the benefits of education are so much appreciated that even if the father be not willing to educate his children, the mother insists on its being done. Lads who have been educated and who have passed University examinations are so much sought after by parents as suitable husbands for their daughters that they command a high price in the matrimonial market. The following extracts from the report of the Bengal Salaries Commission, 1886, describing the rise in the standard of living among the official and other classes in that province, might almost, word for word, be taken as accurately portraying the condition of things in the more advanced districts in this Presidency:—

Vide Appendix.

"We find it quite impossible to arrive at any definite conclusion as to the actual cost of marriages, because our informants' statements vary so much one from the other. It seems, however, that the marriage of a son does not, as a rule, cost so very much more than it did in old days; indeed, some people tell us that a father may even gain by his son's marriage. It is a strange but undoubted fact that academical distinctions command a very high price in the matrimonial market, a youth who has several '*University passes*' being regarded as a very desirable *parti* and having to be highly paid to induce him to bestow his hand in marriage. It would also seem that 'Kulinism,' or the practice of marrying a daughter to a man of the very highest section of one's caste, and paying a large sum for the honour of having so exalted a son-in-law, is dying out in proportion as academical honours and the success in life to which they lead are more and more valued. In either case, however, the cost of getting a daughter married is very heavy, and at times is even ruinous, to men of limited means, such as are most of the ministerial officers; and the spread of education, so far from having led to more reasonable practices, seems rather to have exercised a contrary influence. . . . .

"Native ladies and children also now wear more cloths than formerly. Although, for obvious reasons, we cannot go deeply into this delicate subject, we have ample evidence to show that both in material, fashion, and ornamentation, female clothing is more costly than before. Children also, who even in respectable families wore no cloths at all during their early years, are now often clothed in expensive garments. It must not, however, be forgotten that some articles of

clothing are cheaper than formerly, such as those made of English piece-goods and the like. It is doubtful how far this cheapness counterbalances the increased outlay caused by a love of finery.

"Under the head of dress comes the important question of jewelry. This also, we think, must always have formed a serious item in Indian domestic economy, because, in days when life and property were unsafe, a man usually invested his gains and savings in jewelry and gold and silver ornaments for his women. These could be buried in the ground in time of danger or sold to procure funds in time of distress. It seems therefore probable that the increase of expenditure under this head will be found rather in more exquisite workmanship, the greater use of precious stones, and more valuable materials generally, than in the greater number of articles worn by native ladies. On this subject, one of the gentlemen, already quoted, writes as follows: 'It would be tedious to enumerate the different items of jewelry; simple gold is now despised and a profusion of precious stones is considered indispensable. A lady in the class of society to which I belong would be considered poorly adorned on three thousand rupees. Five thousand would be nearer the mark.' . . . .

"With the progress of knowledge and science the old system of native medicine with its charms, incantations and other superstitions is fast dying out, and resort is freely had to the European method of treatment. The good derived from this change is great and palpable, and no man begrudges even heavy expenditure to save the lives of himself or his family. Many, however, look back, with some regret, to the native system, which, whatever its failings, was remarkably cheap. There was no such thing as the settled daily fee of a physician, much less a fee for each visit. The remuneration of a native physician (kabiraj) generally depended on the pecuniary means of the patient. For ordinary cases requiring three or four days' treatment, a fee of a couple of rupees, including the price of medicine, was considered fair for a family man whose income was Rs. 20 or Rs. 30 per mensem; at the present time and under the altered system, four times the sum would meet the requirements of such a case. In mofussil stations the *amla* class suffer great distress owing to their inability, for want of means, to obtain good medical advice and medicine for their family and children."

There can be no doubt that the higher and middle classes live much more respectably than in the old days, and, as there is nothing in the present *régime* to specially favor these classes, and, as there are no such sharp differences in wealth between the several grades of society as exist in European countries, the rise in the standard of living above noticed may be taken as an index of general prosperity. The rise in the standard of living is sometimes very erroneously attributed to the diffusion of habits of extravagance. A sudden increase of prosperity before a taste for rational modes of enjoyment is developed, no doubt, gives rise to extravagant unproductive expenditure in particular directions, as was the case during the years of the cotton famine when the ryots, especially in the Bombay Presidency, reaped enormous profits which were spent on marriages and festivals with the result that, when the profits ceased, the inevitable crash soon followed. Then the ryots learnt a lesson which will not soon be forgotten. I know that in the Tanjore district there has been a wholesome change in recent years in this respect, less being now spent on marriages and show on special occasions and more on education and substantial comforts. The slow rise in the standard of living, such as has been observable of late years, cannot be the result of formation of habits of extravagance, for large sections of society cannot continue to live well, unless they have the means to do so. "An interesting German writer," says Professor Cliffe Leslie, "has reproduced one of the popular theories of Elizabeth's reign—that luxury, ostentation, and expensive habits among all classes are the causes of the modern dearness of living, and not the abundance of money. There cannot, however, be more money spent, if people have no more to spend than before. A mere change in the ideas and desires of society would add nothing to the number of pieces of money, and could not affect the sum total of the pieces. If more money were spent upon houses, furniture, and show, less would remain, if pecuniary means were not increased, to be spent upon labor and food, and the substantial necessaries of life; and if the former became dearer, the latter would at the same time become cheaper. But, when people have really more money than formerly to spend, they

naturally spend more than they formerly did, and their unaccustomed expenditure is considered excessive and extravagant. And, when an increase in the pecuniary incomes of large classes arises from, or accompanies, greater commercial activity and general progress, there commonly is a general taste for a better or more costly style of living than there was at a lower stage of society. There is always, it is true, much folly and vanity in human expenditure; and masses of men do not become philosophers of a sudden because they are making more money. But their state is improving on the whole when their trade is increasing, and the value of their produce rising to a level with that of the most forward communities, and when the lowest classes are breaking the shackles of barbarous custom, and furnishing life with better accommodation than servile and ignorant boors could appreciate." These remarks are, to a great extent, applicable to the transformation that is taking place in this country among the higher classes and to some slight degree among the lower classes of the population also. The desire to live in a respectable manner, to give a good education to their sons, to procure greater comforts, and it may be more expensive jewels for their wives, and to marry their daughters to young men who have received an English education and who will not treat them merely in the light of household drudges have compelled many men, who, under the old conditions, would never have thought of leaving the neighbourhood of their villages, to proceed to distant parts of the Presidency in search of a competence. Even the mania for making jewels is not without its good side. It is quite as legitimate, if less refined, a mode of enjoyment as costly furniture, dress equipage, horses and dogs. The difference between the two methods of enjoyment lies in the fact that in the latter case the superfluities which constitute articles of luxury bear a smaller proportion to the capital devoted to production than in the former. Though the standard of living among the higher and middle classes in this country has risen, it is as yet nothing like what it is in European countries, and it ought to rise much higher if India is to attain to the same rank as European nations in industrial development. What is it that makes a ryot in the Ceded Districts or in Ganjam so liable to suffer distress when there is even a partial failure of crops? In the former district it is the capriciousness of the seasons and the low standard of living, and in the latter, isolation from the other parts of the country by want of communications and the low standard of living, that is the cause of the ryot's poverty and helpless condition. In countries in which people have very few wants and can live cheaply, the population increases up to the limits of bare subsistence, and, when a failure of seasons or other causes diminish in the least degree their resources, they are deprived of food and die off in large numbers.

Pressure of population.

65. Notwithstanding the great increase in population during the last decade, there is no reason to suppose that the population has as yet begun to press on the land in any part of the Presidency to such an extent as to cause any deterioration in the standard of living to which any class has hitherto been accustomed. The districts in which population is the densest are also districts in which all classes of the population, not excepting even the lowest, are, comparatively speaking, the most prosperous, while districts in which population is sparse are those in which the major part of it lives from hand to mouth. Tanjore, with a population as dense as 600 persons to the square mile, is a typical instance of districts of the former class, and Anantapur and Kurnool, with 134 and 109 persons, respectively, are examples of the latter. In Tanjore, as we have already seen, the real wages of agricultural labourers have considerably risen, and their condition has distinctly improved. The rate of increase of population in this district during the last decade, viz., 4·5 per cent., is no doubt very low as compared with the general rate for the whole Presidency, amounting to 15·5 per cent., but the reason for this is to be found not in insufficiency of the means of subsistence, but in emigration caused by the higher remuneration for labour obtainable in Ceylon, the Straits Settlements, Burma, West Indies, &c. From the emigration returns it appears that the loss of population due to emigration, from 18th February 1881 to 26th February 1891, amounts to 97,237 persons, and if this number be added to the population as ascertained by the census of 1891, the real rate of increase in the Tanjore district will come out as 9·1 per cent., or double the rate shown by the census. It must also be remembered that, as emigrants are generally male adults, the effect of emigration

on the birth rates, calculated with reference to the whole population, is to depress the rates, while the effect of famine mortality, which falls heaviest on the old and the young, sparing mostly adults of the productive ages, is exactly the reverse. Thus the 97,000 emigrants, though forming only 4·5 per cent. of the total population, bear the proportion of 18 per cent. to the adult male population between the ages of 15 and 50, or, in other words, the reduction in the birth-rate due to emigration, assuming it to have operated throughout the ten years, may be taken at nearly one-fifth. The death-rates must also show an apparent increase in consequence of the larger proportion of the juvenile and aged persons left in the population, among whom the mortality, even under normal conditions, is heavy. In no district, so far as is known, is there any marked redundancy of labour in normal years, and, since the last famine, there is a deficiency of it in several districts. Even in a densely-peopled district like Vizagapatam, with 452 persons to the square mile, it has been found necessary to import thousands of labourers from such a great distance as the Punjab, for the construction of the East Coast Railway, local labour not being procurable at anything like reasonable rates. The same difficulty was felt in the Kurnool and Kistna districts when the Bellary-Kistna Railway was under construction, large numbers of labourers having had to be imported from Poona in the Bombay Presidency. In Tanjore difficulty is now felt in finding labour for the construction of the Máyavaram-Mutupet Railway. There are many tracts, even in the river-irrigated tracts in the Nellore and Kistna districts, where the extension of irrigation is held in check, owing to the paucity of labourers for carrying on cultivation. On the whole, therefore, it seems clear that it is not so much the pressure of population as the precariousness of the seasons, which keeps down the economic condition of the ryots, especially in the districts situated on the table-land between the Eastern and the Western Ghâts. The Kurnool district contains a population of about 817,000 persons. The area of ryotwar land under occupation is about 1,135,000 million acres, and the extent of inam lands is 906,000 acres or 2 millions in all. This gives on an average $2\frac{1}{2}$ acres per head of the population. The average assessment of ryotwar land is nearly 1 rupee corresponding to an outturn in dry grains, after deducting 25 per cent. on account of vicissitudes of seasons, of 600 lb. or 10 bushels according to the settlement calculations. Allowing even as much as $1\frac{1}{2}$ lb. per head of men, women and children —a very high all-round-rate—the produce of one acre per head ought to be sufficient to feed the entire population, leaving $1\frac{1}{2}$ acre per head for seed, for fallows, for purchasing the other necessaries of life such as clothing and condiments and for payment of Government revenue. There is besides an additional acre per head of inferior land assessed at 8 annas 10 pies available for occupation, and there is very great scope for extension of irrigation under the Cuddapah-Kurnool canal, should intensive cultivation in the form of application of irrigation in those sparsely-populated tracts become necessary. The Anantapur district, which is the driest and the poorest in the Presidency, contains a population of 708,000 persons. The area of ryotwar land under occupation is 933,000 acres, besides inam lands 608,000 acres, or about $1\frac{1}{2}$ million acres in all, which gives rather more than 2 acres per head. The poverty of the soil is shown by the fact that the average assessment is only 10 annas, while the average for the whole Presidency is 1 rupee. The ryot's condition is consequently more precarious in this district than in Kurnool. Nevertheless, even here the outturn in all normal years is more than sufficient to feed the population. There is a large area of unoccupied land amounting to 1 acre per head of the population, available for cultivation. The average assessment of this land is 11 annas 6 pies, and it is therefore presumably not inferior in quality to the land now under occupation. This shows that the poverty of the district and the low condition of the population is due to the precariousness of the seasons and sterile soil, and that the state of things was just the same or even worse when the population was only one-half of what it is now. It must at the same time be admitted that, while it is undoubtedly true that the population has not so far trenched upon the means of subsistence, it is equally true that if the population increases in anything like the rate at which it has been doing during the last ten years without not only a corresponding increase in the productive powers of lands but also in habits of thrift and prudence among the ryots themselves, every effort to ameliorate the condition of the masses must sisyphus-like end where it began.

During the last ten years, there is no doubt but that production has increased in a greater ratio than the population by the extension of irrigation as is evidenced by the fact that, while the land revenue demand prior to 1876 was about 450 lakhs, it is now 490 lakhs, or 40 lakhs in excess, inclusive of allowances to Hindu religious institutions deducted from the beriz or the demand. Of these 40 lakhs, only about 5 lakhs represent the increase due to enhancement of the settlement rates, the remainder being due either to extension of irrigation or to cultivation of superior soils which has become profitable owing to the opening up of remote tracts by means of communications. The land revenue is also collected with the greatest ease; the area of land sold for arrears of revenue is hardly 1 per cent. of the total area of holdings, and the greater portion of such lands as are sold are generally those on the margin of cultivation, which are taken up by the ryots or relinquished at their pleasure. Till within the last two years the ryots of the greater portion of the Presidency had a run of good seasons, and the creditable self-reliance which they have shown under the adverse circumstances of the last two years affords satisfactory proof of the fact that their position has materially improved. Their resources, however, have been already strained a great deal, and another bad season next year may bring them down, and we can only hope that this may not occur. The Government has already now done nearly all that it is possible for it to do in the way of extending irrigational facilities and opening up the country by the extension of railways and other communications. When the Periyár project is completed, more than 100,000 acres in the Madura district will be efficiently irrigated, and the Melúr taluk, notoriously the poorest taluk in the district containing a predatory population, which derives its subsistence more from other tracts than from its own soil, will be protected to a considerable extent from droughts which now occur almost every second year. The Rushikulya irrigation project will add another 100,000 acres of permanently-irrigated land to the food-producing area of the country. The tank restoration scheme which is under execution, and which has almost removed the chronic complaint about the neglect of irrigation works will improve the yield of lands now under cultivation. The large numbers of wells for irrigation, which have been excavated with advances granted by Government under the Land Improvement Loans Acts on very favorable terms, have also been the means of protecting arid tracts from partial droughts. The East Coast Railway will bring the very fertile and sparse-populated country of Jeypore within reach of the crowded parts of the Presidency to the advantage of both and be the means of lightening the pressure of population on the latter. It is sometimes asked, how can railways prevent famines? The answer is simple. Railways, by distributing the produce of tracts where the harvest has been abundant in tracts where it has been scanty, give value to produce which would have been wasted or been allowed to rot for want of an outlet and thus mitigate the effects of scarcity; and they bring fertile regions shut off from the rest of the country by want of communications within easy reach of congested populations. The idea of bringing labourers from Poona to work on the Bellary-Kistna Railway and from the Punjab to work on the East Coast Railway would, for instance, have been scouted as absurd by even the wildest visionary in the pre-railway period. Above all, railways by equalizing prices and by preventing sudden and violent alternations in the condition of the masses, who are at one time gorged with plentiful means of subsistence and soon after suffer the direst distress—a state of things most fatal to self-reliance—have rendered the creation of the habits of forethought and prudence possible. Life has been made somewhat harder than before to the poorest landless classes in times of plenty when the pressure is not severe, while, to the cultivating and landowning classes who form the bulk of the population, the means are made available of accumulating savings; and, in times of scarcity, when the pressure on the landless classes might be expected to be severe, the burden is lightened. Doubtless, when parts of the country, which have hitherto been isolated from other tracts, are suddenly placed in communication with the latter, the result often is a feeling that they are denuded of food supplies which are required for their own use. This feeling soon wears away, and when these parts suffer in their turn from scarcity, the effects of which are mitigated by supplies derived from other regions, the advantages of communications become at once manifest. I suppose this has been the case with Kurnool, where the season of

1890 was excellent, but the surplus produce was drawn off by the surrounding distressed tracts, the new railway assisting in the transport of grain. In 1891, when the crop failed in the Kurnool district itself, there were no stores of grain to fall back upon, and the result was that the population was taken by surprise. I believe the recent distress and riots must have, in a great measure, been due to this cause. As regards the moral benefits conferred by railways, it is sufficient to say that they are of even greater importance in stimulating the intelligence of a hitherto inert and stay-at-home population and removing provincial prejudices, than schools and Universities. A great deal, then, has been done by Government indirectly to improve the position of the agricultural classes. What remains to be done is, as Mr. Nicholson has put it in his excellent report on the economic condition of the Anantapur district, "to attack the ryot himself directly and to bring to bear on him the force of education in agriculture and rural economy." The situation is not a hopeless one; for, Sir James Caird, a Member of the Famine Commission, who devoted considerable attention to the investigation of the agricultural conditions of the Presidency, has told us, "it is possible to obtain such a gradual increase of production in India as would meet the present rate of increase of population for a considerable time. One bushel per acre gained gradually in a period of ten years, in addition to a moderate reclamation of cultivable land, would meet the demand of the present growth of population. Considering the generally fertile nature of the soil, and that in most parts of India two crops can be got in the year, this would seem to be a possible result. By these two methods, wisely combined, the increase of population may be safely provided for several generations. The attainment of this will be vastly increased by committing to each province the responsibility of the operations necessary for its own success and of enlisting the active assistance of the most capable native officials, municipalities and landowners in the work." The increase of production has, however, its limits, and for a permanent marked improvement in the standard of living and the general condition of the masses, a change in the national habits in regard to early marriages is a necessary requisite. I have already, in my remarks on the increase of population, alluded to the difficulties in this respect. We can only hope that, as institutions and practices, which not very long ago appeared as immoveable as the everlasting hills, have been undergoing transformation, the difficulties referred to will, in the course of the next half a century, disappear. Meanwhile, the lower classes, to whom the difficulties are not applicable, will have an advantage over the higher classes.

Does a large proportion of the population live on insufficient food in ordinary seasons?

66. After what has gone before, it is hardly necessary to say much on the question which engaged the attention of the Government of India two years ago, viz., "whether the greater proportion of the population suffer from a daily insufficiency of food." It is exceedingly difficult to give a categorical answer to a question of this kind without having a definite idea as to what is meant by insufficiency of food. As to certain broad facts, however, there can be no doubt. The population is mainly agricultural and a considerable portion miserably poor, not in the sense of wanting the means of subsistence in ordinary seasons according to the standard which the conditions of climate and resulting national habits formed in the course of ages have established, but in the sense of being without resources to fall back upon when adverse seasons appear in succession. That standard includes little more than the barest necessaries of life, the secondary wants being few; and, when adverse seasons occur, there is a section of the population which has to reduce its rations and live partly on wild fruits and such other inexpensive food as can be picked up on the way side. This class forms the lowest stratum of the population and its condition has been described by Mr. Turner, the Collector of Vizagapatam, in the following terms. He says that the people of this class "require very little tamarind and curry powder, as they live mainly on conjee. This requires much salt to make it palatable. They use, as relish, onions and green chillies, which they procure from the farm or otherwise without buying. They generally consume ragi or cumbu or such other inferior grains as their employers disburse to them as wages. During the season when the palmyra bears fruit, they for the most part live on these fruits which they can, to a large extent, get gratis. In the mango fruit season they

collect the wind-fallen young fruit and boil and use it for one substantial meal at least. At other times they live on sweet potatoes. They buy no fuel. The female members and children pick up here and there the droppings of cattle and dry twigs and leaves of trees and ulitize the same as firewood." This class can tide over one or two bad seasons, provided the failure of crop is not general. In all ordinary seasons deaths by starvation are almost unknown, and there is no lack of work to the laboring classes. The old and infirm are supported by their kinsmen or by spontaneous charity and not left to starve, a striking contrast to the state of things in England, where recent inquiries into the condition of the poor have brought to light the fact that of men and women above the age of 65 years not less than 40 per cent. have to choose between starvation and resort to the poor-house. Curiously enough too, it is not in the districts in which famine is unknown, as for instance Malabar and Tanjore, that the lower classes of the population have the strongest physique, but in districts like Kurnool and Anantapur. Whether this is due to the dry climate of the latter districts or to the superiority of dry grains which form the staple food in these districts over rice, it is difficult to say. It is noteworthy, however, that these districts contain many malarious tracts, and rice in popular estimation is richer food than dry grains. Inferences based on calculations of money values of earnings of labourers and cost of food in rural tracts are apt to be very fallacious. In his analysis of the agricultural statistics of the Kurnool district, Mr. Benson remarks that " the whole aspect of the figures is that a vast majority of the ryots in most parts of the district lead a life of poverty, and must, at all times, be but little removed from a state of ' short commons.' Nevertheless, whilst observation confirms the general aspect of poverty, still it also shows that the people do not in their appearance record any signs of being in a chronic state of semi-starvation." Again, after describing the dwellings of the poorer classes of ryots as ill-lighted, undrained, unventilated, dirty and uncleaned, and not water-tight—furnaces in the hot weather and stifling blackholes in the cold,—he goes on to state that " it is wonderful how the people manage to exist in them, *and develop a large proportion of fine men*." Mr. Nicholson says much the same as regards the lowest class of labourers in the Anantapur district. According to him the people are not of weak physique. They are sturdy and well set up, the poorest classes, viz., Boyas, being particularly " lusty." The ordinary ryot is a favorable specimen of a man physically, and the general impression given by the appearance of the people is that of a good physique and ability to bear toil. Rickety children are scarce, and deformed and idiotic children are especially few. The last census shows a notable decrease in the number of blind and insane persons and of those suffering from leprosy. In seasons where there is only a partial failure of crops, the classes who suffer and who are inured to privation show a strong dislike to avail themselves of the relief afforded by Government works. When there is a failure of crops for two or three seasons in succession over large areas of country simultaneously, the resources of even the better classes of labourers and ryots become exhausted, and in the dry districts almost half the population may succumb to the calamity as was the case in the dry districts in 1876 and 1877. The conclusions then may be stated as follows:—(1) The great majority of the population is very poor when judged by a European standard; (2) compared with the condition of the people fifty years ago, as shown by the accounts given by Sir Thomas Munro, Mr. Russel, Sir Henry Montgomery, Mr. Bourdillon and others, whose statements have been referred to in a previous portion of this memorandum, there has certainly been improvement in the material condition of the population, the advance consisting mainly in a rise in the standard of living of the upper strata of society, and a reduction in the percentage which the lowest grades bear to the total population; (3) the very lowest classes still live a hand-to-mouth existence, but not being congregated in towns, they have a better physique than one would expect to find in them, considering their resourcelessness and the frequency of crop failures on which occasions they have to pick up a scanty subsistence as best they can; and (4) the economic condition of the country, as a whole, though improving, is at best a low one, and is such as to tax the energies and statesmanship of government to the utmost in devising suitable remedies for its amelioration.

Comparison of the economic condition of India with that of European conutries.

67. As comparisons are often instituted between the value of trade, average income, &c., per head of the population in India and European countries, and inferences are drawn therefrom as to the relative condition of the masses of the population in these countries, it may be worth while to enquire how far these comparisons are legitimate, and subject to what qualifications the inferences based on them may be accepted.

First, as regards the value of trade:—The foreign trade of India in 1890-91 amounted to 6·8 Rupees, or say less than 14*s*. per head of the population. The trade of England in 1884 was £19 and even of Russia £1·3 per head. That as a commercial country England is immensely ahead of India or any other country goes without saying, but the relative importance of any two countries cannot be gauged simply by comparing the values of foreign trade per head of the population, without taking the size of the countries and the omitted factor of their internal trade into account. For instance, Holland has a trade of £34 per head, or nearly double the rate for England, and from this it does not follow that its maritime greatness is twice that of England. India in point of size is as big as Europe without Russia, and if Europe *minus* Russia were treated as one country and its foreign trade were alone considered, that is to say, if the trade of Russia with other European countries and the trade of European countries other than Russia with non-European countries were alone taken into account, the value of trade per head of the population would come out very small. The Madras Presidency by itself is one-sixth larger in point of size than the United Kingdom, and its external trade by sea amounts to 18*s*. per head of the population. There is besides a large land trade with other provinces, including Native States. The distinction, in fact, between foreign and domestic trade is itself an artificial and accidental one. For instance, the trade of Tuticorin with Ceylon or Pondicherry is foreign trade; its trade with Calcutta or Rangoon is domestic trade; and for commercial purposes, England itself is, or at all events was until railways were constructed, more accessible than the Punjab. This being so, it is the aggregate of foreign and domestic trade, and not the foreign trade considered by itself, that is important for the purpose for which comparisons of this kind are instituted. Another fact to be borne in mind in judging of the increase of prosperity of a country from the increase in the money-value of trade is the change in the purchasing power of money. So far as India is concerned, the purchasing power of money has fallen, and, therefore, the increase in the money-value of trade does not represent a proportionate increase in the volume of the commodities exchanged. Nevertheless, as already pointed out, the producer in India now realizes for his produce a larger value than he did in 1850 and obtains his imported articles much cheaper, that is, by giving a smaller quantity of his own articles in exchange, and consequently his gain has probably not been less than what it would have been if the volume had increased in proportion to the money-value of trade, the purchasing power of money itself remaining stationary.

Secondly, as regards the total income of the country and the share of it per head of the population:—The total income of the United Kingdom has been estimated at 1,247 million £, of France at 965 millions, of Russia at 848 millions and of Spain at 218 millions, the share per head of the population being £35·2, 25·7, 10·1 and 11·5, respectively. I have made no attempt to estimate the income of India, as I do not believe that there are data for doing this with any approach to accuracy. Sir Evelyn Baring some years ago estimated the income of India at 540 millions Rx. and the rate per head at Rs. 27. The Famine Commissioners estimated the average value of agricultural production in the Madras Presidency at 50 millions, and taking the income from other sources at half of that from land, the rate per head comes out as Rs. 25. In France the non-agricultural income is stated to bear the proportion of 122 per cent. to the agricultural, in Russia 75 per cent. and in Spain 64 per cent. The 50 per cent. assumed for India is, therefore, probably not far from the mark, but the income from land itself is estimated on very uncertain data, and it is quite as likely that the total income amounts to Rs. 30 per head as that it is Rs. 25 per head. The difference, small as it looks, is 20 per cent., and will really amount to a large percentage of error. In England the

savings annually made, that is, the additions to the capital, amount to 150 millions sterling out of a total income of 1,217 millions or only 12 per cent.[37] I do not therefore attach much value to the estimate put forward as regards the total income of India, but assuming it to be correct, it will be seen that India shows very poorly in comparison with European countries. There can be no doubt that India is really very poor, but this is not seen so much in the hard struggle for existence of the lowest classes as in the comparatively small number of wealthy persons. This will be evident when we take into account the distribution of incomes among the different classes of society. In England and Scotland, out of a total number of 14½ million persons who make earnings, 1·4 millions or nearly 10 per cent. pay income-tax, *i.e.*, have an income of not less than £150 per annum. The average income of this class is £411 per head. It is estimated that 1½ million persons or another 10 per cent. of the upper and middle classes with incomes less than £150 earn £71 each. Manual labourers (11·6 millions) or 80 per cent. get £44 each. In Ireland, on the other hand, out of 2 millions of persons who make earnings, 0·1 million persons or 5 per cent. have an income of £260 each; ·3 million persons or 15 per cent. have £37 each; and 1·6 million manual labourers or 80 per cent. earn £22 each. In France, out of 17·7 million persons who get incomes, 3·7 million persons or 20 per cent. earn £113 each, another 3·7 million persons or 20 per cent. earn £43; and the remaining 10·3 million persons or 60 per cent. earn £29. For the Madras Presidency we have no means of making any estimate which can at all be compared with those given above. The following figures, however, will serve to show how poor the greatest portion of the population here is. Out of a population of nearly 35 millions there are 7 millions of heads of families allowing 5 persons to a family. The number of persons assessed to the income-tax, *i.e.*, having non-agricultural incomes of not less than £50 per annum, is 56,809. The number of Government ryots paying not less than Rs. 250 revenue to Government whose income from land may be estimated at twice the assessment they pay is 8,869. Including zemindars and inamdars and ryots in zemindaries having large landed properties, the number of persons with incomes from land and other sources exceeding Rs. 500 per annum cannot be higher than 70,000, which is 1 per cent. of the total number of families. As there is more than one person earning income or wages in a family, it is obvious that the persons earning more than Rs. 500 cannot be even so high as 1 per cent.

Thirdly, in considering the question, whether the low money income of this country means greater hardships to the lowest classes of the population than in European countries, the bare necessaries of life, both as regards quantity and money-value, required in the countries compared must be taken into account. To begin with, the quantity of food required or assimilated in this country is less than in colder climates, as shown by the fact that whereas in England a British soldier's weekly rations are fixed at 25·7 lbs., the allowance for the same soldier here is 20 lbs. only. Many things which are absolutely necessary in a cold climate are

[37] It is sometimes asserted that taking the income of India at Rs. 27 and the expenditure at nearly the same amount there is no margin for saving at all. In these calculations the assumed cost of living of an adult male labourer is taken as the average cost of living per head of the population. This is of course quite erroneous. In England the cost of living of men, women and children is estimated to be in the ratio of 20, 16 and 8. Of the population in this Presidency 35 per cent. or more than one-third is under 15 years of age, and assuming that the proportions as to the relative cost of living of men, women and children to be the same as in England, the cost per individual of the population will be, roughly speaking, less than half of that of a male adult labourer. This leaves a considerable margin for saving, though not of course any thing like what it is in England. At least 10 millions a year are saved in the shape of coin and bullion, and there is a considerable quantity of property added to the capital in the shape of new houses, furniture, wells, &c. The growth of capital is of course much slower here than in England, but even in that country it is only during the last three centuries that capital has grown rapidly as will be seen from the following estimates of capital in England at different periods given by Mr. Giffen:—

—	Years.	Population. Millions.	Capital. Million.	Capital. Per head.
			£	£
England	1600	4·5	100	22
	1720	6·5	370	57
	1800	9·0	1,500	167
United Kingdom	1812	17·0	2,700	160
	1845	28·0	4,000	143
	1885	37·0	9,600	270

In 1600 the *capital* per head in England was only two-thirds of the annual *income* per head now.

either not necessary here, or nature gives them gratis. House-room, clothing and fuel for protection from cold and damp are required to a much smaller extent here than in colder climates. Thus taking the family of an English labourer with an income of £60 a year, the cost of food and groceries amounts to only £30 or 50 per cent., while £6 or 10 per cent. goes for rent and £24 or 40 per cent. for clothing, &c. In this country labourers in villages pay no house-rent; their clothing does not cost them more than Rs. 4 or Rs. 5 a year for all the members of the family. They buy no fuel and hardly require any light or fire except for cooking purposes at nights. From inquiries I have made I find that the cost of living in this country in ordinary times in the case of an adult labourer in rural tracts amounts to about Rs. 1-12-0 per mensem [38] or 1 anna per diem; for Brahmins and higher castes the cost is Rs. 3-8-0 per mensem or 2 annas per diem. In towns the cost of living may be taken at 50 per cent. more including house-rent and cost of fuel. The weekly earnings of a town labourer and of the other members of his family (say 2*s.* 6*d.*) will thus maintain the family in ordinary times comfortably according to the standard of living to which it is accustomed. In London, on the contrary, 10*s.* a week would mean almost starvation; for the same money wages represent far less real wages in England than here. About 1850, or 40 years ago, the price of wheat was 60*s.* per quarter in England and not more than 6*s.* a quarter in India. Now the price of wheat has heavily fallen in England owing to extensive importations, stimulated by the development of railways in America and the cheapness of ocean freights, and is now between 30*s.* and 35*s.* a quarter, while the price of wheat in India has risen to 15*s.* a quarter, but still the price of wheat in England is more than double that of India. On the whole, there is greater uniformity of conditions as regards wealth, or rather poverty, in India than in England, while, on the other hand, in the latter country, in spite of its immense wealth, the intensity of suffering and distress is greater among the lowest classes, owing partly to the inclemency of the climate and partly to the conditions of social and industrial life. In ordinary seasons, as already stated, the poor in this country have no difficulty in finding a subsistence, and the infirm and old are supported by relations or voluntary charity; and deaths by starvation are unknown; and in years of famine, nearly all suffer alike and die in thousands. In England, though there is incomparably greater wealth, 1,800,000 or 6·3 per cent. of the population receives State relief, and of the persons above 65 years of age, nearly 40 per cent. are dependent for subsistence on the State, having no provision to fall back upon or relations able or willing to support them. "In England," says Mr. Hobson in his *Problems of Poverty*, "the recorded deaths from starvation are vastly more numerous than in any other country. In 1880 the number for England is given as 101. In 1879, the number for London alone is 27. This is, of course, no adequate measure of the facts. For every recorded case there will be a hundred unrecorded cases where starvation is the practical, immediate cause of death. The death-rate of children in the poorer districts of London is found to be nearly three times that which obtains in the richer neighbourhoods. Contemporary history has no darker page than that which records not the death-rate of children, but the conditions of child-life in our great cities. In setting down such facts and figures as may assist readers to adequately realize the nature and extent of poverty, it has seemed best to deal exclusively with the material aspects of poverty, which admit of some exactitude of measurement; the ugly and degrading surroundings of a life of poverty, the brutalizing influences of the unceasing struggle for a bare subsistence, the utter absence of a reasonable hope of improvement, in short, the whole subjective side of poverty is not less terrible because it defies statistics." On the

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[38] I have given in the appendix the particulars of the cost of living of a labourer in this country and in European countries. The scales of diet prescribed in jails for Europeans and natives are also given for comparison. There can be no doubt that the jail diet is much more liberal than that in use among ordinary labourers in the lower classes of the population. The latter certainly do not get meat three times a week with curds on non-meat days, and skilled medical attendance in case of sickness. The grain given is cholum, cumbu, or ragi, but a considerable portion of the lowest classes use *varagu*, a much inferior grain, the price of which is only two-thirds of that of the other grains. In England it was three centuries ago that wheat became a common article of diet in substitution of rye, barley and oats, and the consumption of meat has increased within the last 40 years. It is estimated that the cost of meat and of wheat containing equal quantities of nourishment are in the ratio of 7 to 1. In the case of the English labourer in times of pressure there is scope for the reduction of the secondary wants of life and of the cost of food by the substitution of cheaper for more costly food forming part of the ordinary diet. In India to some extent wheat and rice have taken the place of the cheaper dry grains, and this change is very beneficial.

other hand, periodic famines and wholesale destruction of life of the kind frequent in India are unknown.[39]

Fourthly.—It is when we consider vital statistics that the low condition of this country, as compared with European countries, becomes most apparent. The expectation of life or the number of years which every person born may, on an average, be expected to live is less than twenty-three years in this country, while it is nearly 43 years in England. The number that die before reaching five years is 50 out of 100 here, and 25 out of 100 in England. The number of persons dying between the ages of ten and twenty, the period in which they may industrially be expected to become most efficient, is 8 out of 50 in this country, and 3 out of 73 in England. The registration of births and deaths is very imperfect; still the rate of recorded deaths is as high as 29·3 per 1,000 of the population in the 55 municipal towns, and 22·9 per 1,000 in rural parts, while the rate in such a large city as London is only 21 per mille. High as the mortality is in this country, there is little doubt that it is much lower than what it was formerly. Surgeon-General Sir W. J. Moore, in his address, read before the Congress of Hygiene and Demography, held recently in London, pointed out that death-rate in the army in India had been reduced from 69 to less than 14 per 1,000; European residents were so healthy that the best insurance offices were willing to issue policies to them without exacting extra premium, and, although the system of registration was still defective, the official reports of recent years showed that the average death-rates among the native population had decreased in a few years from 35 or more to 26·67 per 1,000; many diseases were diminishing, some had been extirpated. Even in the town of Madras where the high mortality in recent years

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[39] I have given in the appendix particulars of the ratios which the taxation in some European countries bears to the assumed national income, to compare with similar ratio in this country. It will be seen that the ratio is not higher here than in European countries with the exception of England, whose wealth is enormous, and where much of public business is performed by voluntary unpaid agency. Of course in a country like India, where by far the larger portion of the national income is expended on the bare necessaries of life, a certain percentage of the national income taken by way of taxation may, in point of fact, be heavier than a higher percentage in a wealthy country. On the other hand, in a country where the people are unenterprizing and indolent, the Government has to assume functions which elsewhere are performed by the people themselves, in order that they may reach a higher stage of industrial development than they would do if left to themselves. The conflicting considerations bearing on this subject have thus been forcibly stated by Professor Walker with special reference to India.

"By raising money as other money is raised, by taxes (the amount of which is taken by individuals out of their expenditure on the score of maintenance), Government has it in its power to accelerate to an unexampled degree the augmentation of the mass of real wealth. Such is the claim in behalf of Government expenditure. What is to be said of it? Let us proceed by way of an example. Let us take a large population spread over a vast extent of country, like India, which possesses almost illimitable facilities for the improvement of the soil through irrigation, and whose broad spaces demand numerous and extensive lines of artificial communication, by canal or railway. Let it be supposed that the people occupying this country are what the people of India now are, in numbers, in character, in habits of living and working. Alike under the influence of sexual passion and of religious superstition, they continually tend to increase up to the limits of subsistence, even to the verge of famine; not only accumulating no capital, but laying by no store for future wants; having neither the genius for organization nor the capacity of self-denial which would be required to initiate the simplest local improvements. Now, we may imagine such a population ruled by a benevolent, disinterested despot of the highest order of intelligence, a Napolean devoted to the arts of peace. We may imagine this ruler, by a system of taxation that shall be as just between individuals and as judicious in its seasons and methods as human wisdom can make it, first, drawing from the crops of good years a store against the occurrence of bad harvests; then, by a gradually increasing stringency of exaction, adding to the cost of living in such a way as to discourage the growth of population, while applying the proceeds to great public improvements which enable the food-supply of the empire to be readily equalized in the event of local scarcity; which guard the crops against the effects of periodical drought; which afford rapid and cheap passage to the products of inland districts. And as the productive power of the country increased under such an administration, we can imagine the high-minded ruler, intent on his benevolent object, still drawing away from the people, by taxation, all the surplus above the necessary cost of subsistence for the present population, which might otherwise be applied to the increase of population, and with the means thus acquired, providing capital in its various forms for the use of the frugal and temperate, perfecting communications, protecting the health and lives of his subjects by sanitary arrangements, and, at last, undertaking the elementary education of the whole body of the people.

"All this, it is clear, an absolute ruler of the character indicated might do for his people; and not a little of this many a benevolent and able ruler has done for his people. 'The forced frugality,' to use Bentham's phrase, which his taxes have imposed, has at once repressed population and stimulated industry among the existing body of labourers. His wise expenditure upon public works, and in public education has sown the seed from which has sprung many a golden harvest.

"But while we see, thus, what an ideal monarch might do for a people indolent, unambitious, sensual, by applying a portion of the wealth they created to ends more useful, elevating and satisfying, than their individual tastes and appetites would have selected, we are forced also to remember how a large part of the wealth raised by taxation has, in all ages, been spent in war, pomp and folly; how strong is the tendency to extravagance and even to corruption in Government expenditure; how much of what the people pay the treasury does not receive; how much of what the treasury disburses does not reach its intended object. These considerations are strong enough to justify in a large degree if not wholly, that unwillingness to entrust to Government, the consumption of the wealth of the community, much beyond what is necessary to secure domestic tranquillity and the administration of justice between man and man, which is so peculiarly American.

"Yet it is possible that this feeling may be carried too far. When one contrasts the highways, the bridges, the streets, the harbours, the breakwaters, the lighthouses, and other aids to transportation and commerce, which Government provides, with the best that could be reasonably looked for from individual or associated effort, without the taxing power; when one contrasts our system of public education with the best that voluntary contributions or private munificence ever supplied; when one contrasts the sanitary arrangement for supplying pure air and pure water to our crowded cities with the condition of things which exists where these matters are left to un-official action; he will find occasion to qualify in no small degree his assent to the proposition that, under a well ordered constitution, Government is only a police man, to keep people from breaking each others heads or picking each others pockets."

has attracted public attention, elephantiasis, a loathsome disease which was once very prevalent, has now gone out almost completely. There is still a great deal to be done by means of greater attention to sanitation and water-supply to improve the public health of this Presidency; but, on the whole, there is no reason to suppose that public health is worse now than in times past. Destructive as fever is, it is much less destructive now than formerly, and it is noteworthy that fever is most prevalent, not in bad, but in good agricultural seasons when the rainfall is abundant. Of all the Provinces of India, the Central Provinces which are exceptionally favoured by the comparative fertility of a large portion of the land, show the greatest mortality. These Provinces are taxed the lightest, the revenue assessed per acre being between 5 and 8 annas per acre and reaching 9 annas in only one district.

Lastly, if we wish to find a parallel in European countries to the state in which this country was 50 years ago, we must go back to the England of 400 years ago or at the end of the fifteenth century, which has been described by Dr. Cunningham in his "Growth of English Industry and Commerce" as follows: "Unless the statements of the chroniclers are grossly exaggerated, England suffered severely during the fifteenth century from two scourges which are now entirely unknown—famine and pestilence. The population was dependent on the seasons for the food-supply, and though this might be plentiful in good years, there was often a general scarcity which was intensified in particular districts into a local famine. At such times men were driven to use acorns and roots for food and had recourse to the flesh of dogs and horses: some cases of cannibalism are reported. It was only rarely that starving people were reduced to such extremities; but there is some reason to believe that they habitually used diseased and unwholesome food, and that they were thus rendered a ready prey to the ravages of pestilence. The Black death was specially terrible, but we read of many other visitations, the accounts of which are sufficiently appalling. A century during which more than twenty outbreaks of plague occurred, and have been recorded by the chroniclers, can hardly be regarded by us except as one long unbroken period of pestilence. Besides these occasional outbreaks there was chronic typhoid in the towns, and leprosy all over the country. The undrained and neglected soil; the shallow stagnant waters which lay upon the surface of the ground, the narrow unhealthy homes of all classes of the people; the filthy neglected streets of the towns; the abundance of stale fish which was eaten; the scanty variety of vegetables which were consumed; predisposed the agricultural and town population alike to typhoid diseases and left them little chance of recovery when stricken down with pestilence." The small money incomes of those days may be judged from the fact that the bailiff in husbandry, who was a superior servant, got yearly 26*s.* 8*d.* and 5*s.* for clothing, besides meat and drink, which may be estimated at 2*d.* a day; the ordinary artisan had 3*d.* or 4*d.* a day and the reaper 3*d.* a day, with meat and drink so that in 22 weeks of continuous work, the ordinary artisan would earn as much as the bailiff did in a year. No sufficient data as regards regularity of employment in those days are available. The common servant in husbandry was paid 20*s.* 8*d.* and his wife 14*s.* per annum besides their food, according to the highest statutable rate in the fifteenth century, so that their united earnings would provide a little more than half the usual allowance for an adult's food, and out of this sum they had to feed their family, pay for fuel, rent and clothing. Even if they could eke out a living in the common waste, says Dr. Cunningham, it is most unlikely that they had a larger free income than the agricultural labourer at the present day; we could not institute an accurate comparison unless we knew not only the prices of the articles they used, but also the quality of the goods they were able to procure. It is not easy to obtain such information in the present day and we cannot hope to get sufficient data for judging certainly about the distant past. So far as regularity of employment and short hours are a test of the well-being of the workman, the fifteenth century day labourer was badly off; his summer hours lasted from five in the morning till half-past seven at night with breaks which amounted to two or two and a-half hours in all. The conditions of the banking business in the fourteenth century were such that banking operations were very circumscribed. The most striking difference between their times and ours is the entire absence of commercial credits; there

were no bank-notes or cheques, or other instruments of credit except a few foreign bills. Dealing for credit was little developed and dealing in credit was unknown.

The sufferings of the people have probably never been as severe in this country as is described above in consequence of a less inclement climate and a more fruitful soil, but the wonderful improvement which has taken place in England during the last three centuries might well inspire the hope that similar improvement here is not unattainable.

SECTION I.—THE STATE OF THE COUNTRY AND THE CONDITION OF THE PEOPLE IN FORMER CENTURIES.

(A.)—*Sketch of the Dynasties of Southern India extracted from "Lists of Antiquities, Madras," by Mr. R. Sewell, M.C.S.*

In the earliest days of which we have any knowledge as to the sovereignties ruling the Continent of India, it appears that the great Maurya dynasty held the north, while the south was divided amongst the Pāndiyans of Madura, who governed the extreme south, the Cholas, who held the country to their north and east, and the Cheras (Keralas), who ruled over the tracts to their north and west. This was in the fourth century B.C. I say "it appears" because, although we are certain of the Mauryas (probably B.C. 325—188) and the Pāndiyans as existent in the time of Megasthenes (B.C. 302), we have only the fact of the Cholas and Keralas (or Cheras) being mentioned in the inscriptions of Asoka (B.C. 250) to verify their existence at that still earlier period. But tradition mentions no earlier kingdoms than those of Pandiya, Chola and Chera in the south of India, and always speaks of them as contemporary. As we are certain of the Pandiyan, therefore, in B.C. 302, we may safely place the Cholas and Cheras as far back as that date. The Keralas appear to have occupied the whole Western Coast under the ghāts, and it is probable that the Eastern Coast was also inhabited almost throughout its entire length; but there is no evidence of any kingdom having been in existence throughout the Dakhan, and it is quite possible that almost the whole of its entire area was waste (the *Dandakaranya*) or inhabited only by a few half-wild tribes under their own chiefs, such as those so often mentioned in the *Puranas*. It is necessary for students of history to remember that very large areas now cultivated and populated were absolutely waste—mere barren tracts of rock, forest, and wild plains—till comparatively modern times, and this seems especially to have been the case with the Dakhan country. It must not be forgotten, however, that the earliest Buddhist legends speak of the Kingdom of Kalingā as then in existence.

At some period subsequent to that of Asoka, the Pallavas appear to have grown into importance on the Eastern Coast, and they gradually increased in power till they constituted themselves a great kingdom, with extensive foreign trade, and proved a source of danger to the Cholas and their other neighbours. They appear to have held the entire Eastern Coast from Conjeeveram to the borders of Orissa. At present there is no evidence as to when they arose from obscurity into the dignity of a kingdom, but they seem to have been one of the principal southern powers when the first Chālukyas immigrated from Northern India about the fifth century A.D.

To the Mauryas in the north succeeded the Sanga dynasty (B.C. 188—76) and this was followed by the short Kanva dynasty (B.C. 76—31). The last of these kings being murdered, the Andhra or Andhrabritya dynasty succeeded, and ruled from B.C. 31 to A.D. 436. They were Buddhists, and it was by them that the magnificent marble *stupa* at Amarāvatī was erected. About this period, *i.e.*, the fifth century A.D., began to grow into importance the Chālukyan sovereignty of the Western Dakhan, and it is in connection with the early Chālukyas that we hear of the Nalas (probably a Western Coast tribe), the Mauryas (possibly descendants of the earlier Mauryas) who inhabited part of the Konkana, the Sendrakas, Mātangas (apparently a barbarous tribe, perhaps aboriginal), the Katachchuris, the Gangas of Maisūr, and the Ālupas or Āluvas, a tribe or dynasty apparently living to the south or south-west of the present Bombay Presidency. Early Chālukyan grants mention a number of other tribes, such as the Lātas (of *Latadesa* in the north of Bombay), Mālavas (of Mālwa), Gurjaras (of Guzerāt), &c.

The Chālukyas divided into two branches in the beginning of the seventh century, an eastern branch conquering the Pallava kings of the Vengī country, or tract between the Krishnā and Godāvāri rivers, and settling in that locality which they governed till A.D. 1023, the western remaining in their original home in the Western Dakhan.

The Chinese pilgrim Hiwen Thsang, who visited India A.D. 629 to 645, gives a graphic account of the state of the country in his time.

The Kadambas now began to grow into importance, and they fought with and defeated the Pallavas of Kañchī and were perpetually at feud with the Chālukyas and their other neighbours. Their territory was in the south-west Dakhan and north Maisūr. About the same period we find the Rāshtrakūtas giving great trouble to the Chālukyas. It is as yet uncertain whether these Rāshtrakūtas were "an Aryan Kshatriya, *i.e.*, Rājput, race which immigrated into the Dakhan from the north like the Chālukyas or a Drāvidiyan family which was received into the Aryan community after the conquest of the Dakhan" (*Dr. Buhler*). The wars with the Rāshtrakūtas seem to have resulted in the complete downfall for two centuries (A.D. 757-58 to 973-74) of the Western Chālukyas and the consequent accretion of great power to the Rāshtrakūtas. The latter do not appear, however, to have attempted any conquests in the south. They were completely overthrown by the Western Chālukyas in A.D. 973-74, when the latter

once more rose to great eminence. The overthrow of the Rāshtrakūtas, too, enabled the Ratta *Māhāmandalēsvaras* to assert themselves, and their dynasty lasted till about A.D. 1253. About the same period we find the Śilāhāras and Sindas rising into importance, and, like the Rattas, establishing independent dynasties which lasted for several centuries. The Śilāhāras were overthrown by the Yādavas of Devagiri about A.D. 1220, and the Sindas ceased to be heard of about A.D. 1182-83.

Little is known of the history of Southern India for two or three centuries immediately preceding the sudden rise of the Cholas to great power, which took place in the middle of the eleventh century. At the beginning of that century the Eastern Chālukyas held all the country along the Eastern Coast from the borders of Orissa as far south as the borders of the Pallava country. The Pallava kingdom was a powerful one, possessing the coast from its junction with the Chālukyas down to the northern border of the Chola territories, *i.e.*, just south of Kañchī. The Cholas remained within their own borders and the Pāndiyans in theirs, while the Kongu kings, who governed (apparently) the old Chera country east of the Malayālam tracts along the coast, although they were still independent and powerful, were beginning to feel the effect of the attacks of the little kingdom of the Hoysāla Ballālas, then rising into power and destined to subvert many of the surrounding monarchies.

In A.D. 1023, by an intermarriage between the two dynasties, the Chola sovereign acquired possession of the whole of the Eastern Chālukyan dominions. This was followed, apparently at the beginning of the reign of his successor, Rājendra Kulottunga Chola (1064—1113), by the complete subversion of the Pallavas by the Cholas, and the annexation to the latter kingdom of their possessions. Rājendra also conquered the Pāndiyans, and established a short dynasty of "Chola-Pandiyan" kings at Madura. A little later the Hoysāla Ballālas entirely overthrew the Kongu kings and seized their territories, so that the whole of the south of India passed at that time through a period of great political disturbance, which resulted in the Cholas obtaining almost universal sovereignty for a short period, checked, however, by the power of the Hoysāla Ballālas above the ghāts in Maisūr.

This latter power was increased in importance by its conquest of the Kādambas and Kālachuris to its immediate north about the beginning of the thirteenth century, and by the downfall of the great Western Chālukyan dynasty about A.D. 1184, which was caused partly by its wars with the Kādambas and partly by the rise of the Ballālas. A little later the Cholas lost their northern possessions, which were seized by the Ganapatis of Orangal.

We now find ourselves in the thirteenth century, the three great southern powers being the Cholas and Pāndiyans—both seemingly losing strength—and the Hoysāla Ballālas, rapidly growing in power. What might have occurred it is needless to enquire, though imagination readily depicts the impetuous Ballālas sweeping down from the ghāts and succeeding in subverting the ancient dynasties of the plains; but a new power now appears on the scene, which was destined to acquire universal dominion in course of time—the power of the Musalmáns.

Delhi had been captured by the Ghazni Ghōrians in 1193, and a dynasty established there which lasted till A.D. 1288. The Khiljis succeeded (1288—1321), and Alaū-d-din Khilji despatched the first Muhammadan expedition into the Dakhan in A.D. 1306. Four years later the Musalmán armies under Malik Kāfur swept like a torrent over the peninsula.

Devagiri and Orangal were both reduced to subjection, the capital of the Hoysāla Ballālas was taken and sacked, and the kingdoms both of the Cholas and Pāndiyans were overthrown. Anarchy followed over the whole south—Musalmán Governors, representatives of the old royal families, and local chiefs being apparently engaged for years in violent internecine struggles for supremacy. The Ballālas disappeared from the scene, and the kingdoms of Devagiri and Orangal were subverted. A slight check was given to the spread of the Muhammadan arms when a confederation of Hindu chiefs, led by the gallant young Ganapati Rāja, withstood and defeated a large Muhammadan army; and the aspect of affairs was altered by the revolt of the Dakhānī Musalmáns against their sovereign in A.D. 1347, which resulted in the establishment of the Bāhmani kingdom of the Dakhan. But the whole of Southern India was convulsed by this sudden aggression of the Muhammadans, and all the old kingdoms fell to pieces.

This period, then, about the year A.D. 1310, is to be noted as the second great landmark in South Indian history, the first being about the period 1023—1070, when the Cholas became almost supreme over the south.

While the Bāhmani rebels were consolidating their kingdom in the Dakhan, another great power was being formed south of the Krishnā. This was the kingdom of Vijayanagar. Established on the ruins of the Hoysāla Ballālas and the other Hindu sovereignties, it speedily rose to a height of power such as no southern kingdom had yet aspired to, and it held the Muhammadans in check for two centuries. From 1336 till 1564 A.D. we have merely to consider, roughly speaking, two great powers—that of the Musalmáns north of the Krishnā and that of Vijayanagar to the south.

The Bāhmani kingdom fell to pieces at the close of the fifteenth century, being succeeded by five separate kingdoms founded by rival Musalmán leaders. Their jealousies aided the Vijayanagar sovereigns in their acquisition of power. In 1487 Narasimha of Vijayanagar completely subverted the Pāndiyan country, Chola having fallen long before, and by the close of the fifteenth century the power of Vijayanagar was acknowledged as paramount through the

entire peninsula. Small principalities existed, such as that of Maisūr, the Reddi chieftainship of Kondavīdu south of the Krishnā (which lasted from 1328 till 1427), and the always independent principality of Travancore, but Vijayanagar was supreme. At the beginning of the sixteenth century Krishnadeva Rāya of Vijayanagar further extended the power of his house by the reduction of refractory chiefs far and wide, till his dynasty arose in his day to its greatest height of glory.

In 1564 (the third landmark) all this collapsed. The Muhammadan sovereigns of the Dakhan combined, and in one grand effort swept over Vijayanagar, sacked the capital, put to death the powerful chief who had ruled over the destinies of the empire, and for ever crushed out all semblance of independent Hindu power from the south of India. Even the very family that governed Vijayanagar divided, so that it becomes almost impossible to trace their history, and for a second time the whole of the peninsula was thrown into confusion.

Naturally the minor chiefs seized this opportunity for throwing off all fealty to their sovereign, and throughout the peninsula arose a large number of petty Poligars and small chieftains, whose quarrels and wars and struggles for supremacy kept the whole country in confusion for two and a half centuries. The only chiefs that attained to real power were the Madura Nāyakkas, formerly Viceroys of Vijayanagar, who speedily became independent and reduced to subjection almost the whole of the old Pāndiyan kingdom, their compatriots, the Nāyakkas of Tanjore, holding sway over *Choladēsa*. The Rājahs of Maisūr, too, became independent, and established a kingdom, though not a very powerful one.

Over all this distracted country the Muhammadans gradually pressed downwards, securing the dominion of the countries south of the Tungabadrā, and eastwards to the sea, and encroaching southwards till they had reached the southern confines of the Telugu country, by the middle of the seventeenth century, and by the beginning of the eighteenth were in power far south. The Mahrattas had established themselves in Tanjore in 1674 and remained there till the English supremacy. In 1736 the Musalmáns obtained possession of Madura.

The English, settled at Madras since 1639, now began to acquire more and more territory and power, and in the course of the century had conquered almost the whole of the south of India, the defeat of the Maisūr Musalmáns under Tīpū Sultān in 1799 finally laying the peninsula at their feet.

(B.)—*Orissa under Hindu and British Administrations.*

Practically, the revenue-paying parts of Orissa under the Gangetic dynasty stretched from the Hugli to the Chilka, and from the sea to the Tributary States; a compact territorial entity of twenty-four thousand square miles. The province continues the same size to this day, having lost three thousand square miles on the north, towards the Hugli, and gained about an equal extent on the west, towards Central India. In the twelfth century, when the Gangetic Line obtained the kingdom, it yielded a revenue of £406,250 [326] a year. Besides the doubtful southern strip, they added 12,000 square miles of unproductive hill territory; and when in the sixteenth century they sunk beneath the Musalmáns, the revenue remained about £435,000. An early Muhammadan Geographer of the sixteenth century gives the income of the parts of Orissa already subjugated by the Musalmán arms at £368,333 [327]; and the official survey made by Akbar's Minister, *Circ*, 1580, gives the entire revenue of the province, including the tribute from the Hill States, at £435,319 [328]. As the Muhammadans more firmly established their power, they gradually increased the taxation, and in the seventeenth century a detailed list of the Orissa fiscal divisions shows a revenue of £537,495 [329]. However the revenues might be deranged from year to year by tumult or rebellion, the nominal demand remained the same in the Imperial account books; and the Père Thieffenthaler, amid the Mahratta anarchy of the eighteenth century, was still informed that the province yielded £570,750 [330].

The revenue under the Gangetic line (1132—1532 A.D.), its last independent dynasty, may therefore be set down at £435,000 a year from the twenty-four thousand square miles of Orissa Proper. The southern strip had long ceased to yield any income to the Orissa kings. The present province, comprising an equal area, yields to the British Government, in round numbers, £450,000 [331]. But while the actual revenue remains about the same, its purchasing power

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[326] 1,500,000 Márhas of gold. See note 309, p. 316. That is to say at the close of the Sivaite Dynasty. The area was only 11,000 square miles; but of the territory since added to it to make up the present province, about 12,000 square miles are Hill States paying a tribute of only about £6,000 a year. The few hundred square miles added on the north in Balasor are more productive, and the total revenue of the province may now be put down at £450,000.

[327] Sicca Rs. 3,400,000, or Company's Rs. 3,683,333. *Haft Iklim*, a Persian MS., *apud* Professor Blochmann.

[328] 160,733,237 dáms, which, at the official rates of conversion under Akbar, equal Sicca Rs. 4,018,330, or Company's Rs. 4,353,191. Prinsep's Tables; Thomas' Pathán Kings; As. Res. XV.

[329] Sicca Rs. 4,961,497, or Company's Rs. 5,374,955, under Sháh Jahán, 1627—1658; As. Res. XV. 213.

[330] *Selon Manouchi*, As. Res. XV. 212. This sum may possibly have included outstanding arrears. Mr. Stirling, without stating any grounds, conjectures that it included also the revenue of the Northern Circars; but such a conjecture is opposed to the historical facts of the time, and to the recorded statistics about the Orissa revenue.

[331] The area is 23,907 square miles, but it has lost the fertile tracts towards the Hugli and received in place of it an addition to its hill territory. In 1870 the total revenue was £464,861, but this included the extraordinary income-tax. £450,000 is a fair average in round numbers.

has completely altered. Under the native dynasty, it sufficed to maintain a gorgeous court, a vast army, innumerable trains of priests, and to defray the magnificent public works of the Gangetic kings. Under the English it barely pays the cost of administering the province. The charges for collecting the revenue and protecting person and property amount to £339,696; the interest on one of the local public works, the Orissa canals, comes to £65,000 a year [332]; a single native regiment at Cuttack costs £17,000; and a petty balance of £28,000 is all that remains over after paying the merely local charges of holding the Province. Orissa contributes scarcely anything to the general expense of Government. It does not pay its share of interest on the public debt; it contributes nothing to the cost of defending the Empire; and hardly does more than support the charges of the local administration. Under the native dynasty, the same revenue sufficed to support an administration infinitely more minute, and, as regards its higher officials, infinitely higher paid. None of the English governing body in Orissa ever hopes to make a fortune; under the Hindu princes, Government employ was synonymous with assured opulence. Sixteen great ministers regulated the kingdom, with seventy-two deputies, and thirty-six separate departments of State. Under the English, the revenue of Orissa with difficulty maintains seven hundred sepoys; under the Hindu princes it supported, besides a peasant militia of 300,000 men, a regular army of 50,000 foot, 10,000 horse, and 2,500 elephants. About a vast militia being attached to the soil there can be no doubt; and if Hindu chroniclers have magnified the number of the regular troops, we know from the Musalmán annalists, that the Orissa king could at a moment's warning take the field with 18,000 horse and foot. But the public works of the Hindu dynasty attest the magnitude of their resources in a way that admits of no dispute. Thirty or forty thousand pounds were not considered extravagant for an ordinary temple. The accumulations of one monarch [333] are stated at £1,296,750 [334] and from this he set apart £406,250 [335] for the holy edifice of Jagannáth. A similar magnificence surrounded the private life of the Orissa kings. Their five royal residences (*Kataks*) still live in popular tradition; and although the story of the prince [336] who died just as he had married his sixty-thousandth wife is doubtless a fable, yet it is a fable that could only be told of a great and luxurious court.

How came it that the same amount of revenue which made the Orissa kings so rich, now leaves the English Governors of the province so poor? I have already shown that the great influx of silver which European trade poured into India, so decreased the value of that metal that it sank from $\frac{1}{10}$th the value of gold in the twelfth century, to $\frac{1}{14}$th or $\frac{1}{15}$th six hundred years later. But even this decrease would not explain the affluence of the Hindu rulers of Orissa as compared with the poverty of the English. It is when we consider the value of silver as expressed, not in gold, but in food, that the explanation becomes clear. Nothing like a regular record of prices under the Gangetic dynasty (1132—1532) exists. But fortunately the maximum prices of food during the great famines which in almost each generation decimated Orissa, have come down to us, with the proportion which those prices bore to the ordinary rates. In the famine at the beginning of the fourteenth century, unhusked paddy rose to sixty times its average rate, and sold from six shillings and eightpence to nine shillings per hundredweight [337]. In the next century, under King Kapilendra (1452—1479 A.D.), paddy rose to $62\frac{1}{2}$ times the ordinary price, and fetched from 6*s*. $11\frac{1}{2}$*d*. to 9*s*. 11*d*. per hundredweight [338]. Stirling, one of our first Commissioners in Orissa, obtained an ancient paper showing the exact rates under the Gangetic dynasty. According to it, unhusked paddy sold from just under a penny to $1\frac{7}{8}$ of a penny per hundredweight [339], husked rice at $2\frac{1}{8}$*d*. to 3*d*. per hundredweight [340], and cotton at from 2*s*. $1\frac{1}{4}$*d*. to 3*s*. $0\frac{1}{4}$*d*. per hundredweight [341].

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[332] $1\frac{1}{3}$ millions sterling had already been spent on 31st March 1871.

[333] Rájá Anang Bhim Deo.

[334] 4,788,000 Márhas of gold.

[335] 1,500,000 Márhas of gold. Purushottama Chandriká, As. Res. XV.

[336] Purushottama, in the Solar List of Kings, described on a previous page.

[337] The following calculation, the first of the kind in Lower Bengal history, is submitted with diffidence to Indian statisticians. While I believe that the data here collected are absolutely correct, it will be seen that several elements of uncertainty exist. In the famine at the beginning of the fourteenth century, paddy rose to 120 *kahans* per *bharan*. The Orissa bharan will be found fully explained in my Stat. Acc. of Puri, App. 1, p. 16. The paddy bharan contains nominally about $9\frac{1}{2}$, but practically 9 cwt. A káhan is 1,280 cowries, and 4 káhans or 5,120 cowries, were taken as the official rate of exchange per rupee when we first obtained Orissa (in 1803). Afterwards this rate was complained of, on the ground that a rupee cost 6 or 7 káhans instead of 4; and this formed one of the alleged causes of the Khurdha rebellion in 1817. (Mr. Commissioner Ewer's Report to Chief Secretary to Government, dated Cuttack, 13th May 1818, para. 95, O.R.). At present the rate is 3,584 cowries to the rupee, the great difference being due to the fall in the value of silver which has rapidly gone on since we obtained Orissa; and so far as I can judge, the rate officially fixed in 1804 of 5,120 cowries per rupee was considerably under the actual rate of exchange. 120 káhans per bharan of 9 cwt. would be 6*s*. 8*d*. per cwt. at the rate of 4 káhans or 5,120 cowries per rupee, thus: 120 káhans = 30 rupees or 60 shillings; and if 60 shillings buy 9 cwt., the price of 1 cwt. will be 6*s*. 8*d*. On the other hand, if we take the lower or present rate of exchange at 3,584 cowries per rupee, 120 káhans per bharan will equal 9*s*. 6*d*. per cwt. If we take the exchange at the alleged old rate of 6 káhans or 7,680 cowries to the rupee, which I believe to be nearer the truth, the price would be reduced to 4*s*. 6*d*. per cwt. But in this and the following calculations I have taken the rates of exchange which would give the highest possible prices in the fourteenth century, so as to avoid the risk of overstating the rise in prices since then.

[338] 125 káhans per bharan of 9 cwt., *i.e.*, 6*s*. $11\frac{1}{2}$*d*. at 4 káhans or 5,120 cowries per rupee; and 9*s*. 11*d*. at the lower rate of exchange of 3,584 cowries per rupee.

[339] Two káhans per bharan of 9 cwt., *i.e.*, just under a penny, at 6 káhans per rupee; $1\frac{1}{3}$*d*. at 4 káhans; and $1\frac{7}{8}$ of a penny at 3,584 cowries per rupee.

[340] Ten cowries per Cuttack seer of 105 tolas.

[341] One *pan* and 10 *gandas* per seer. If, as seems possible, the rate in ancient times was at six or seven instead of 4 káhans to the rupee, these prices would be a full third less; and the depreciation in the value of silver would be about one-twelfth instead of one-eighth of its former purchasing power.

From the above calculations we cannot take the price of paddy under the Gangetic line (1132—1532 A.D.) at above $1\frac{1}{2}d.$ per hundredweight. It was probably less. Paddy now costs on the field in Orissa a shilling per hundredweight, or at least eight times its ancient price. An almost equal depreciation in the value of silver has gone on in other parts of India. Thus, in Upper Hindustan, under Alá-ud-din (1303—1315 A.D.), the officially fixed rate of barley was a little under sixpence per hundredweight [342], and of peas fourpence half-penny a hundredweight [343]. In the latter part of the century, under Féroz Sháh (1351—1388 A.D.), the price of barley remained exactly the same, viz., sixpence per hundredweight [344]. But no sooner did the tide of European trade set in, than the value of silver fell, and at the time of Akbar (1556—1605 A.D.) the price of barley rose to $9\frac{1}{2}d.$ per hundredweight [345]. The price of barley in the same localities is now on an average, about three shillings and sixpence per hundredweight retail, or seven times what it was throughout the fourteenth century.

We may therefore fairly assume that, as estimated in the staple food of the country, the value of silver in Orissa has fallen to $\frac{1}{8}$th of its purchasing power. Wages were regulated then, as now, by the price of rice, and in fact were mostly paid in grain. The Gangetic dynasty of Orissa (1132—1532 A.D.), with a revenue nominally the same as our own [346], were therefore, as regards the home products of the country, and their ability to keep up armies and pompous retinues, eight times richer than we are. The reason clearly appears why a revenue which now barely defrays the charge of collection and the cost of protecting person and property, with one or two absolutely necessary public works, formerly supported a great standing army, a wealthy hierarchy of priests and ministers of State, and a magnificent royal court. As the native dynasty had practically eight times more revenue to spend than we have, so they practically took eight times more from the people. That is to say, their revenue represented eight times the quantity of the staple food of the province which our own revenue represents.

The truth is, that a whole series of intermediate rights has grown up between the ruling power and the soil. I shall show in the next volume how the native kings of Orissa enjoyed the undivided ownership of the land. Instead of a long line of part-proprietors stretching from the Crown to the cultivator, as at present, and each with a separate degree of interest in the soil, the *plenum dominium* was firmly bound up and centred in the hands of the Prince. The growth of these intermediate rights forms the most conspicuous phenomenon in the history of Orissa under its foreign conquerors. For centuries, under the Musalmáns and Marhattas, the unhappy province knew no Government but that of the sword; yet the very roughness of the public administration allowed private rights to spring up unperceived, and to harden into permanent charges upon the soil—charges which its native Princes would never have tolerated. Thus from long anarchy and misery a fair growth of rights has blossomed forth, and the magnificence which the Hindu Princes of Orissa concentrated upon themselves, is now distributed in the form of moderate prosperity among a long-descending chain of proprietors, each with his own set of rights in the land.

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It is to such miscellaneous imposts as the stamp revenue and salt tax that the British Government of India has to look for the means of carrying on the administration. The native dynasties trusted almost entirely to the land revenue. They managed to raise an annual income variously stated at from £406,250 to £570,750, or say £450,000 a year, between the twelfth and the eighteenth centuries. This almost exactly corresponds, in figures, to the total revenue which, by a great machinery of miscellaneous imposts, we now collect from the province. In actual purchasing power, it amounted to seven times our present revenue, and supported the magnificence of a Hindu Court, with a standing army, an opulent hierarchy, and a costly civil list. Under British rule, the Orissa revenue barely suffices for the charges of the local administration.

Had we dealt with the land as the Native rulers did, and considered it the inalienable property of the State, the land-tax might possibly still have sufficed. But under our more liberal policy of developing private rights in the soil, at the expense of the public burdens upon it, the land-tax has become wholly inadequate to the cost of Government. In 1829-30, the land revenue of Orissa amounted to £158,965. In 1836-37, the Government leased out the province for thirty years; and in 1867 the Legislature renewed that settlement for another period of thirty years. It now amounts to £168,286, and no further increase can be hoped for till the end of the century. Meanwhile, the bare cost of Local Government amounts to £422,000 a year; and before the end of the century it will in all probability exceed half a million. Before the

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342 Four *jítals* per *man*. The jítal was $\frac{1}{64}$ of the silver Tanká of 175 grains; or say $\frac{1}{64}$ of the present rupee, or a farthing and a half. The *man* of that *period* contained 28·8 lbs. avoirdupois. As barley cost 4 jítals or six farthings per 28·8 lbs., the price was a little under six pence per cwt. For a full discussion of these weights, see Mr. Thomas' Pathán Kings of Delhi, p. 161, ed. 1871.

343 Three jítals per *man*.

344 Four jítals per *man*.

345 8 dáms per *man*. The dám was officially reckoned at $\frac{1}{40}$ of a rupee; the *man* then contained 55·467 lbs. avoirdupois.

346 The revenue under the Gangetic line may in round numbers be set down at £435,000, and under the English at £450,000 a year. With regard to the present price of paddy, the people consider eight annas a cheap rate for a Cuttack *man*, containing 107 lbs. avoirdupois; or as nearly as may be, a shilling a hundredweight. This is the rate on the field; and as will be seen in my Statistical Accounts (Appendices I, II, and IV), the retail price varies in different localities. In Puri district I found that an ordinary rate in good seasons was 210 lbs. for two shillings. In Balasor town the price has varied from 240 lbs. per rupee in 1850, to 140 in 1870. These are the prices of the common sort of unhusked paddy, the staple food of the people.

expiry of the present leases, the land-tax will yield less than one-third of the merely local expenditure. If, therefore, the province is to pay its way, Government will be under a constant necessity of raising additional revenue by means of the miscellaneous imposts which are so distasteful to an Indian people.

This difficulty was partly inevitable. No materials have come down showing the precise proportion of the produce of the soil which the ancient Orissa Dynasties took. Many conflicting traditions exist on the subject, and doubtless the proportion varied in different parts of the country. The rich delta of Orissa could afford to pay a larger share to the Prince than less productive arid tracts; and, as a matter of fact, the Rájá of Parikud, who still maintains his fiscal independence, takes exactly three-fifths of the crop. He, however, like other Hindu Princes, dealt with the cultivators direct. We, on the other hand, have allowed a whole series of intermediate holders, each with his own set of rights, to grow up between the State and the actual husbandmen; and practically not one-tenth of the harvest reaches the public treasury. The following figures will, I think, establish this fact. The three Orissa districts contain 7,723 square miles, or 4,942,720 acres. At least one-half of this, or say two million and a half of acres, are under cultivation. The value of the ordinary crops varies from 10*s*. to £1 16*s*. Taking the low average of 15*s*., the total value of two million and a half of acres would amount to £1,875,000; and a land-tax of ten per cent. would yield £187,500. Now the actual land-tax from all sources amounts to £168,286. While, therefore, a Hindu Prince like the Rájá of Parikud takes three-fifths as his share of the annual produce of the soil, the British Government obtains not one-tenth of it.

This difference is partly due to the liberality of our land settlement, partly to the growth of intermediate holders; but it is also in a large degree due to the fact that we take our rent in money and not in kind. The rent-roll of an Orissa estate, when offered for sale in the market, is now found, as a rule, to be double its Government land-tax. Of course, extreme instances occur on both sides, but native gentlemen and native officers have alike assured me that this is below rather than above the average. In settling with the landholders in 1837, the Company allowed gross reductions to about one-third of the rent for the charges and risks of collection [347]. The extension of cultivation, with the natural rise in rents, has doubled the landholder's profits during the past thirty-three years; so that, as above stated, the proprietor now generally realizes at least as much again as he pays to Government. The landholder, in his turn, collects from the cultivator as rent from one-half to one-quarter of the actual yield of the land, or say one-third. Government, therefore, as it only receives at most one-half of the landholder's collections, cannot get more than one-sixth of the net yield of the soil. In reality it receives much less. For it takes its share, not in grain, but in silver, which is constantly depreciating in value. This circumstance further decreases by nearly one-half the share which the State actually obtains, and reduces its one-sixth to one-tenth or one-twelfth of the produce of the land. I have shown, on what I believe to be irrefragable evidence, that the purchasing power of silver in India has fallen during the last five hundred years to one-seventh of what it was in the thirteenth century. I propose, very briefly, to prove that this decline, at least in Orissa, is still going on, that it has proceeded at a rapid rate during the present century, and that at the present moment it continues unchecked.

The period of anarchy which preceded our accession in Orissa in 1803, has left few memorials behind it. But I have brought together, from the archives of the adjoining district of Ganjam, a series of papers which illustrate the state of prices a hundred years ago. My materials commence with the year 1778, and they show the average price of unhusked rice, except in years of famine, to have been about 8*d*. a hundredweight, and the price of husked rice 1*s*. 4½*d*.[348]. In Orissa the cost was always about one-third less, and indeed Ganjam imported a large portion of its rice-supply from Puri and Cuttack. This would show the price of paddy in Orissa to have been under 6*d*. a hundredweight; and when we obtained the province in 1803, 6*d*. a hundredweight was considered rather a high price. A shilling per hundredweight is now reckoned a cheap rate for paddy bought on the field at harvest time. In 1771 a bullock sold for 10*s*. which would now cost at least 24*s*., and a sheep from 1*s*. to 1*s*. 3*d*. whose present price would be at least 4*s*. The whole evidence to be derived from the official records shows that the average price of staple commodities towards the end of the last century was less than one-half their present rates. The wages of laborers bore the same proportion, and palanquin-bearers cost 4*s*. a month who now receive 8*s*.

We have, however, another means of ascertaining the decline in the purchasing power of silver. From time immemorial Orissa, like some other parts of India, has used a local currency of *cowries*.

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[347] The theoretical allowance was ten per cent., but the various extra allowances raised it to between thirty and forty per cent. in Orissa—*vide* Vol. I, p. 53.

[348] In 1778 the price of paddy in Ganjam varied from 7*d*. to 7¾*d*. per cwt.;
,, 1779 .. .. 7*d*. to 7¾*d*.;
,, 1780 .. .. 7¾*d*. to 8¾*d*.;
,, 1781 (a year of scarcity) it rose to 8½*d*.;
,, 1782 .. .. 9¼*d*.;
,, 1783 from .. .. 9¼*d*. to 9¾*d*.;
,, 1784 (a year of famine) it sold at the almost nominal rate of 11*d*.;
,, 1785 it fell to 8*d*.;
,, 1786 .. .. 8¾*d*.;
,, 1787 .. .. 8¾*d*. to 9¾*d*. After that year followed a series of famines and disturbances, which completely disorganized prices, and for a time put a stop to importations. The years from 1789 to 1792 are still spoken of as the period of the first Ganjam famine under our rule.

When the province passed into our hands in 1803, the public accounts were kept and the revenue was paid in these little shells. In granting liberal leases to the landholders, however, we stipulated that they should henceforth pay their land-tax in silver, and fixed the rate of exchange at 5,120 *cowries* to the rupee. For many years after our accession the proprietors bitterly complained that the rupee was worth much more than this rate, and that, in order to make up their revenue in silver, they had to pay the village banker from 6,400 to 7,680 *cowries* per rupee. This was alleged as one of the causes of the Khurdhá rebellion in 1817; and although the hardships may have been exaggerated, the common rate seems to have been from 6,000 to 7,000 *cowries* per rupee. But during the last seventy years the value of silver has steadily declined, and a rupee now only purchases 3,584 of these little shells [349]. In 1804 the official exchange was 5,120, and the practical rate of exchange from 6,460 to 7,680.

The purchasing power of silver in Orissa has, therefore, declined to one-half during the last seventy years, whether estimated in the local currency or in the staple food of the province. The depreciation has of late been accelerated by the vast amount of specie expended upon the irrigation enterprises, and by the large payments in silver which have been made to Orissa for rice and other products since the canals opened up the seaboard. These great works practically date from the year 1860, and during the twenty years between 1850 and 1870 prices have risen from one-third to one-half. Thus to take the town of Balasor, which exhibits the rise in its extreme degree. In 1850 the best unhusked paddy sold at 168 pounds per rupee; in 1870 at 84 pounds, or just one-half. Fine cleaned rice was 100 pounds per rupee in 1850; 80 pounds in 1860; and 40 pounds in 1870. Common rice has not risen quite so much, as the cultivation has in the meanwhile extended. It was reported at 120 pounds per rupee in 1850; 100 pounds in 1860; and 70 pounds in 1870. Wheat sold at 33 pounds per rupee in 1850; 29 in 1860; and 18 in 1870.

The rate of wages has risen in proportion. In Balasor, unskilled laborers earned a penny halfpenny a day in 1850; they now get from twopence halfpenny to threepence. Carpenters' wages were in 1850 threepence a day; they are now fivepence farthing. Smiths and bricklayers could be had at threepence three farthings in 1850; they now earn sixpence. If we take the two other large cities in Orissa, Cuttack and Puri, the same results appear. In Cuttack, day-laborers received twopence farthing in 1850; they now obtain threepence three farthings. Smiths got fourpence halfpenny in 1850; they now earn sixpence. Bricklayers' wages have risen more rapidly, or, from twopence farthing in 1850, to sixpence in 1870. In Puri, the money wages are officially returned at the following rates; unskilled laborers in Puri town, fourpence a day; in the rural parts twopence halfpenny. Their wages twelve years ago were twopence halfpenny in the town, and three halfpence in the country. In 1860, smiths and carpenters got threepence three farthings in the town, and twopence in the country; they now get sixpence a day in the town and threepence three farthings in the country. Bricklayers, who used to get fourpence halfpenny in the town twelve years ago, now get sevenpence halfpenny.

Within the last twenty years, therefore, the price of food in the large city of Balasor has almost doubled; and throughout the whole province, so far as statistics exist, it has risen by about one-third. The rates of wages have also increased by upwards of one-third during the same period. That these results are due, not to any altered degree of pressure of the population on the land, or in their demands on the food of the province, is clear from the following fact. While town wages, which are paid in money, have thus risen, agricultural wages, which are paid in kind, have remained absolutely the same. The field-laborer has always earned a lower wage than unskilled workmen in the towns. In 1850 he received from twelve to fifteen pounds of unhusked paddy per diem according to the locality; and at the present day he receives exactly twelve to fifteen pounds according to the locality. *All wages that are paid in money have risen by more than one-third; all wages that are paid in kind remain the same.*

These, it should be remembered, are the results of only twenty years. During this brief period, silver has lost more than a third of its purchasing power, whether expressed in wages, or in the staple food of the people. Indeed, one District officer reports to me that the price of food has doubled within twelve years. The public revenues have been depreciated to at least one-third of their former purchasing power, whether expressed in wages or in grain. I have already shown that the value of silver, as estimated in the popular or cowrie currency, has fallen thirty per cent.[350] since 1804, even calculated at the rate of exchange which Government then arbitrarily fixed in its own favour. If computed according to the actual rate of exchange then current, it has decreased by one-half. Had our first administrators contented themselves with taking payment in silver at the current rate of the cowrie exchange, the Orissa land-tax would now have been double what it is at present. But had they resolved to collect it at a grain valuation, according to Akbar's wise policy, it would now be more than double; for the prices of food have rather more than doubled since 1804. The system of paying the land-tax by a grain valuation appears to me to be the best means of giving stability to the Indian revenues. In Orissa, it would have enabled us to reduce the salt duty to the easy Madras rate; it would have saved the necessity of an income-tax altogether; and by shorter leases, it would now yield as large an income as the total which we extract by a variety of vexatious burdens.

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[349] The rate, of course, varies, but I am informed that 14 *gandas* or 56 cowries per pice has of late been the ruling exchange in the larger marts. This gives 3,584 to the rupee.

[350] *i.e.*, $\frac{3,584}{5,120} = 70$ per cent., showing a decrease of 30 per cent.

The experience of the past few years shows that the fall in value of silver still continues. Every morning the Government of India wakes up poorer than when it went to bed the night before. A lakh of rupees in 1850 represented a great deal more in actual purchasing power than a lakh of rupees in 1860; and a lakh of rupees in 1860 represented a great deal more than it did in 1870. Apart, therefore, from the cost of increased efficiency in the Administration, the English in India must inevitably go on increasing the miscellaneous public burdens so obnoxious to the people, as long as the land-tax is calculated in silver. The one remedy is a grain valuation, either struck annually or revised at intervals of about five years. It might be possible to suggest several sources of revenue, such as a duty on *Pān*, the aromatic leaf that the people chew instead of tobacco, which would be less unpopular than the income-tax. But miscellaneous imposts, however unobjectionable in themselves, are mere makeshifts and stop-gaps in a fiscal system like that of Bengal. The secret of making India pay is the due conservation of the land-tax; and in order to conserve the land-tax, it must be estimated, not, as in Orissa, upon the so-called rent of the landholder, but upon the actual produce of the soil. Until this necessity is realized and acted upon, every few years will bring a fresh set of financial embarrassments. Under the present system, without adding a single Judge, or Magistrate, or officer of any sort to the Civil List; without granting one of the administrative improvements which India's rapid advance in civilisation suggests; without undertaking any of the rural public works which a tropical country so urgently requires; without allowing a rupee for bringing our materiel of war up to the modern European standard; the Indian Government will find at the end of each ten years the revenue which sufficed at the beginning of the decade, altogether insufficient at the close of it.—*Hunter's "Orissa."*

(C.)—*Extract from the Article on " India " in Hunter's " Gazetteer of India."*

Revenues of the Moghul Emperors at thirteen various periods, from 1593 to 1761,* from a smaller area and population than those of *British* India.

Moghul Emperors.	Authority.	Land revenue.	Revenue from all sources.
		£	£
1. Akbar, A.D. 1593	Nizám ud-dín; not for all India	..	32,000,000
Do. ,, ,, ...	Allowance for Provincial Troops † (*bumi*) .	..	† 10,000,000
			Net 42,000,000
2. Akbar, A.D. 1594	Abdul Fazl, MSS.; not for all India ..	Net 16,574,388	..
3. Do. ,, ,, ...	Official documents; not for all India ..	,, 16,582,440	..
4. Do. ,, 1605	Indian authorities quoted by DeLáet ..	,, 17,450,000	..
5. Jehángír, A.D. 1609—11	Captain Hawkins	..	Net 50,000,000
6. Do. ,, 1628	Abdul Hamíd Láhori	Net 17,500,000	..
7. Sháh Jehán, A.D. 1648–49 ..	Do.	,, 22,000,000	..
8. Aurangzeb, A.D. 1655	Official documents	Gross 26,743,970 Net 24,056,114	..
9. Do. ,, 1670 (?) ..	Later official documents	Gross 35,641,431 Net 34,505,890	..
10. Do. ,, 1695	Gemelli Careri	..	Net 80,000,000
11. Do. ,, 1697	Manucci (Catrou)	Net 38,719,400	,, 77,438,800
12. Do. ,, 1707	Ramusis	,, 30,179,692	..
13. Sháh Alum ,, 1761	Official statement presented to Ahmad Sháh Abdali on his entering Delhi.	,, 34,506,640	..

* The above table is reproduced from Mr. Edward Thomas' *Revenue Resourcss of the Moghul Empire*, published in 1871, and has been revised by him from materials which he has collected since that date.—I insert the words *net* and *gross* by his direction.

† This is the lowest estimate at which the *Bumi* or Landwehr, in contradiction to the Royal Army, can be reckoned.—Mr. Thomas' *Revenue Resources of the Moghul Empire*, page 12.

The following statement shows the revenues from the provinces of the Delhi Empire under Emperor Sháh Jehán, 1648-49:—

In India.

Provinces.	Land-tax.
	RS.
1. Delhi	25,000,000
2. Agra	22,500,000
3. Lahore	22,500,000
4 Ajmere	15,000,000
5. Daulatabad	13,750,000
6. Berar	13,750,000
7. Ahmedabad	13,250,000

In India.

Provinces.	Land-tax.
	RS.
8. Bengal	12,500,000
9. Allahabad	10,000,000
10. Behar	10,000,000
11. Malwa	10,000,000
12. Khandeish	10,000,000
13. Oudh	7,500,000
14. Telingana	7,500,000
15. Multan	7,000,000
16. Orissa	5,000,000
17. Tatta (Sind)	2,000,000
18. Baglanah	500,000
Total for all India	207,750,000
19. Kashmere	3,750,000
20. Kabul	4,000,000
21. Balkh	2,000,000
22. Kandahar	1,500,000
23. Badakhshan	1,000,000
Total	220,000,000

Aurangzeb.—All Northern India except Assam and the greater part of Southern India paid revenue to Aurangzeb. His Indian Provinces covered nearly as large an area as the British Empire at the present day, although their dependence on the central Government was less direct. From these provinces his net land revenue demand is returned at 30 to 38 millions sterling, a sum which represented at least three times the purchasing power of the land revenue of British India at the present day. But it is doubtful whether the enormous demand of 38 millions was fully realized during any series of years, even at the height of Aurangzeb's power, before he left Delhi for his long southern wars. It was estimated at only 30 millions in the last year of his reign, after his absence of a quarter of a century in the Deccan. Fiscal oppressions led to evasions and revolts, while some or other of the provinces were always in open war against the Emperor. The table given below exhibits the Moghul empire in its final development in 1697, just before it began to break up. The standard return of Aurangzeb's land revenue was *net* £34,505,890; and this remained the nominal demand in the accounts of the central exchequer during the next half century, notwithstanding that the Empire had fallen to pieces. When the Afghan invader, Ahmad Shâh Durâni, entered Delhi in 1761, the Treasury officers presented him with a statement showing the land revenue of the Empire at £34,506,640. The highest land revenue of Aurangzeb, after his annexations in Southern India and before his final reverses, was 38¼ millions sterling; of which close on 38 millions were from Indian Provinces. The total revenue of Aurangzeb was estimated in 1695 at 80 millions and in 1697 at 77½ millions sterling. The gross taxation levied from British India, deducting the opium excise, which is paid by the Chinese consumer, averaged 35⅓ millions sterling during the ten years ending 1879.

Land revenue of Aurangzeb in 1697 (according to Manucci).	RS.
1. Delhi	12,550,000
2. Agra	22,203,550
3. Lahore	23,305,000
4. Ajmere	21,900,002
5. Guzerat	23,395,000
6. Malwa	9,906,250
7. Behar	12,150,000
8. Multan	5,025,000
9. Tatta (Sind)	6,002,000
10. Bakar	2,400,000
11. Orissa	5,707,500
12. Allahabad	7,738,000
13. Deccan	16,204,750
14. Berar	15,807,500
15. Khandeish	11,105,000
16. Baglana	6,885,000
17. Nande (Nandair)	7,200,000
18. Bengal	40,000,000
19. Ujain	20,000,000
20. Rajmahal	10,050,000
21. Bijapur	50,000,000
22. Golconda	50,000,000
Total	379,534,552
23. Kasnmere	3,505,000
24. Kabul	3,207,250
Grand Total	386,246,802 or £38,624,680

Land revenue of Aurangzeb in 1707 (according to Ramusis).	RS.
1. Delhi	30,548,753
2. Agra	28,669,003
3. Ajmere	16,308,634
4. Allahabad	11,413,581
5. Punjab	20,653,302
6. Oudh	8,058,195
7. Multan	5,361,073
8. Guzerat	15,196,228
9. Behar	10,179,025
10. Sind	2,295,420
11. Doulatabad	25,873,627
12. Malwa	10,097,541
13. Berar	15,350,625
14. Khandeish	11,215,750
15. Bedur	9,324,359
16. Bengal	13,115,906
17. Orissa	3,570,500
18. Hyderabad	27,834,000
19. Bijapur	26,957,625
Total	292,023,147
20. Kashmere	5,747,734
21. Kabul	4,025,983
Grand Total	301,796,364 or £30,179,686

The above lists have been taken from Edward Thomas' Resources of the Moghul Empire, pages 46 and 50.

(D.)—*Extract from the Journal of the Archæological Survey of India, Vol. IV.*

Translation of a copper-plate grant, dated the 23rd year of Rajendra Chola (probably A.D. 1046).

Hail to Kōvirājakēsaripanma, the *Chakravartī* Śri Kulōttungaśōḷadēva, swaying his sceptre over all the directions of the west sea of Vikkḷar and Siṅgaḷar (Ceylon). He, in the twentieth year of his reign, while graciously seated on *Kāliṅgarāyaṉ*, the temple throne placed in the *Tirumañjanaśālai* [1] inside the temple of the town of Ahavamallakulakaralpuram otherwise called Ayirattaḷi, was requested by the king of Kiḍāra to exempt the villages belonging to the temple of Rājēndraśōḷaperumballi and Rājarājaperumballi which were built in Sōḷakulavaḷḷipaṭṭaṉa, situated in Paṭṭaṉakkūṟṟu division of the fertile country of Keyamāṇikkavaḷanāḍu from the taxes of *antarāya*, [2] *vīraśīshai*, [3] *panmaipaṇḍaveṭṭi* [4] and *kundāli* [5] and to permit the exchange of the possession of lands from the old inhabitants to the temple. Thus at the request of the king of Kiḍāra which was reported by his messengers, we graciously issue this order to our agent, Rājarājamūvēndavēḷāṉ, to execute copper-plate document to this effect. The lands and produce belonging to the temple of Rājarājaperumbaḷḷi, which was built in Sōḷakulavaḷḷipaṭṭaṉa in the division of Paṭṭaṉakkūṟṟu of the fertile country of Keyamāṇikkavaḷanāḍu; ninety-seven and three-eightieths and a-hundred-and sixtieth [6] (*vēlis* [7]) of land in Ānaimaṅgalam of Paṭṭaṉakkūṟṟu are now fixed in the possession of the temple in exchange of the owners with the calculated [8] paddy produce of 8,943 *kalams*, 2 *tūṇis*, 1 *kuruṇi*, and 3 *nāḻis*, and the settled [9] paddy produce of 4,506 *kalams*; 12¾ (velis) of lands given to Brāhmans of Ānaimaṅgalam with the calculated produce of 400 *kalams* and the settled paddy produce of 560 *kalams* ; 27¾ and $\frac{3}{80}$ and $\frac{1}{160}$ (velis) of land in Muñjikkuḍi of this country with the calculated paddy produce of 2779 *kalams*, 1 *tūni* and 4 *nāḻis* and the settled paddy produce of 1,806 *kalams*; 106 $\frac{1}{16}$ (velis) of land in Āmūr of Tiruvārūr division, with the calculated paddy produce of 10,606 *kalams*, 2 *tūnis* and 2 *kuruṇis* and settled produce of 5,850 *kalams*, 70¾ and $\frac{9}{40}$ (velis) of land in Ṇāṇalūr, otherwise called Vaḍakudi of the country of Alanādu, with the calculated paddy produce of 6,514 *kalams*, 5 *kuruṇis* and 1 *nāli* and the settled paddy produce of 2,840 *kalams*. 10 $\frac{2}{20}$ and $\frac{1}{80}$ and $\frac{1}{160}$ and $\frac{1}{320}$ and $\frac{3}{1280}$ (velis) of land of Kīḻachandirappādi of this country with the calculated paddy produce of 1,012 *kalams* and 5 *kuruṇis* ; 60¾ (velis) of land given as donations to the Brahmans of Pālaiyūr of this country with the calculated paddy produce of 1,000 *kalams* and the settled paddy produce of 1,500 *kalams*. 87¼ (velis) of land in Puttakkudi of Kurumbūr division of the fertile country of Jayaṅkondaśōḷavaḷanādu with the calculated paddy produce of 8,720 *kalams* and the settled paddy produce of 6,107 *kalams*; 3 $\frac{3}{20}$ (velis) of land in Udayamārttāṇḍanallūr of Idaikkaḷinādu of the fertile country of Vijāyarājēndraśōḷavaḷanāḍu with the calculated paddy produce of 12 *kalams* and 5 *kurunis* and the settled paddy produce of 135 *kalams*, 3 *kurunis* and the settled dry land paddy produce of 78 *kalams* and 5 *kurunis* as favorably fixed during the settlement of taxes. Half of this the above stated lands and produce shall be in the enjoyment of this temple and the other half shall cover the several expenses of *antarāya*, *panmaipandavetti*, and other taxes incurred in money or paddy by this village. Thus for the exemption from taxation and for the exchange of the lands from the former owners to the temple we issue this order.

Thus 31¾ and $\frac{2}{20}$ and $\frac{1}{320}$ (velis) of land within the four boundaries with all the taxes of *antarāya* and *panmaipandavetti* and others exempted we give to the temple.

The following extract from a grant, dated A.D. 1084 by Kulothungachola shows the taxes and seigniorial dues levied in the times *of the Cholas* in the Tanjore district.

* * * * *

may you enjoy the several trees and the enjoyment and cultivation of mango trees ; may you have the privilege of opening up big oil-presses ; may you enjoy the upper irrigation and straining in the channels that, passing through this village, irrigate other villages ; may you enjoy the upper irrigation and straining in the channels that, passing from other villages, come to this village. The cocoa and palmyra trees cultivated in this village shall not be climbed up by the

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Note.—The terms "calculated produce" and "settled produce" in the above inscription probably refer to the gross produce and the portion of it representing Government share. If this surmise be correct, the Government share, it will be seen, exceeded a half in some cases. In one or two cases there must be a mistake in the transcription of the inscription as the "settled produce" given exceeds the "calculated produce." It is assumed that the figures representing the superficial contents of lands denote "velis"—a veli being equivalent to 6⅔ acres. "veli" is an ancient measure and there is no tradition current in the Tanjore district showing that either the extent of a veli has been altered or that any other land measure was at any time in use.

[1] The apartment in the temple where water is stored for bathing the idol.

[2] It may possibly be interpreted import duties.

[3] Fees given to the temple at marriages—a practice which in all Hindu societies continues to this day.

[4] Fee for the use of old paths.

[5] *Kundāli* is an axe for cutting wood (generally fuel wood for use in the houses). It is not plain whether by this the ancient Chōḷa kings also levied a tax on the use of arms, or whether it is a tax on cutting firewood in forests.

[6] The Tamil way of expressing fractions. The mode of expression would be lost if it were translated 97$\frac{7}{160}$ instead of 97$\frac{3}{80}$ and $\frac{1}{160}$.

[7] The measurement of land is not given. The grant being in the Tañjūr district, according to the way of calculation there we may roughly translate *velis*.

[8] and [9]. Calculated and settled paddy produce. Even now the lands have these 2 systems, the former calculated produce having been fixed in past times.

Īḻavar [10]; may you enjoy the privilege of the planting of (pillars for) *toraṇas* [11] as befitting your position. For the enjoyment of the above rights; may you enjoy also the *nāḍāṭchi*, the *ñirāṭchi*, one *nāli* (of rice collection) for every *vatti* (platter) one *nāli* (of rice collection) on (the days sacred to) the manes, the tax on weddings, the (tax on) washermen's stones, the tax on potters, the rent on water, the leaves collection [12](*a*) cloth for (every) loom, the brokerage, the taxes on goldsmiths, the tax on neatherds, the tax on sheep, the good cow, the good bull, the watch of the country, the guana, tortoise, frog and others of the kind in the common embankments inside (the village); may you enjoy the right of sowing *Kār*, the supreme management, the *ikudi* petitions and other rights even without the exception of the lands used for raising good crops. For the enjoyment of the above rights, may you enjoy also the right of irrigating by obstructing the water by embankments, of straining and allowing the flow of the current. May you enjoy the right of the upper irrigation and straining in the channels irrigating this land; in these channels none (else) shall enjoy the right of cutting up branch channels, of obstructing the water, of shutting up the lower sluices, of raising up the water by obstructions, and of lifting up water by baskets. Let none obstruct the common running water or use that water for purposes of irrigation by obstructing its course. Let none raise round-about storeyed houses and mansions or sink unwalled wells or enjoy the proceeds of the cocoanut trees yielding (cocoanuts), *damanakam* [13], *marū* [14], *iruvēli* [15], *senpaka*, the blue lily, mango, jack, areca-nut, palmyra.

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[10] Literally the polluted, by which term is meant the *nādars* or *sānārs*, commonly called the toddy-tree climbers.
[11] The gate of a house in Sanskrit, but it also means festoons strung of green leaves, generally mango leaves.
[12] For manure or to be used as dishes for eating in taking meals.
[13] and [14] Fragrant shrubs.
[15] *Iruvēli* is a shrub, the roots of which are very fragrant.

SECTION II.—THE CONDITION OF THE PRESIDENCY AT THE END OF THE 18TH CENTURY WHEN MOST OF THE PROVINCES OF SOUTHERN INDIA WERE ACQUIRED BY THE BRITISH.

(A.)—*Extracts from official reports showing the condition of the several districts at the time they came under British administration.*

Northern Circars—Ganjam, Vizagapatam, Godávari (*acquired from the Nizam in* 1766), *Kistna* (*acquired from the Nizam in* 1759 *and* 1768), *Palnad* (*acquired from the Nabob of Carnatic in* 1801).—The zemindary lands are situated in the hill country of the western frontier, and in the plains between the hills and the sea. The hill zemindars, secure in the woody and unwholesome heights which they inhabited, and encouraged by the hope of an eventual asylum in the dominions of the Nizam or of the Rajah of Berar, had often furnished examples of successful depredation and unpunished revolt. They were surrounded by military tenants, whose lands were held on stipulations of personal service, and whose attachment to their chiefs was increased by the bond of family connection. These zemindars consisted of three classes: First, the *Velmas* of Tellinga origin, who were driven from the Carnatic in the year 1652 by the Muhammadan arms, and who established themselves on the borders of the Kistna. Second, the *Rachewars*, of the race of ancient sovereigns of Orissa, who were also compelled by the Muhammadans to relinquish the plains of the Circars, and retired to the highland woods that formed their western frontier. Their possessions are principally situated to the north of the Godávari. Third, the *Wooriars* being petty chieftains of the military tribe, who, after the overthrow of the empire of Orissa by the Muhammadans, were enabled, from their local situation, to acquire an independent jurisdiction. Their possessions are chiefly situated in the highlands in the northern division of Chicacole.

The zemindars in the plains could boast of no higher extraction than being descended from the officers and revenue agents of the sovereigns of Orissa, who were employed by the Musalmán conquerors in the management of their new acquisitions, and who appear to have first acquired lands and influence, after the conquest of Aurangzeb, and during the distracted administration of his children.

The military force of the zemindars, like that maintained by the Poligars in the modern possessions under the Madras Government, consisted of three descriptions. First, the *Common* peons, who were paid in money and whose constant attendance was expected. Secondly, the *Mocassa* peons, who were paid by grants of land, subject to a quit-rent only. Thirdly, the *Mannoverty* peons, who consisted of military tenants of a higher order, and who were bound to bring their adherents with them to the field. At the time the Circars came into the hands of the Company, the zemindars were, for the most part, in a very irregular state of subjection to Nizam Ally. During the weakness of his Government and that of his predecessors, they had embraced every opportunity to extend their power, and to assume a degree of independence incompatible with any other character than that of tributary chiefs. In the pursuit of these views, they were assisted by the successive wars and contentions for empire, which followed the death of Aurangzeb in 1707. Amidst these convulsions arose a dispute for the succession to the soubahship of the Deccan, in which Nizam-ul-Mulk, by maintaining himself in opposition to the orders of the Mogul, excited the zemindars to disregard an authority, which then possessed not the means of enforcing their obedience. During the period of Nizam-ul-Mulk's usurpation, little progress was made in reducing these countries to a state of order; and a second contest for the Government of the Deccan arising upon his death in 1749, the confusion of the internal Government was continued and increased. Such was the state of the Northern Circars when obtained by the French. At the commencement of their administration, they made the Zemindars feel the weight of their power; but being called upon to march their troops into different parts of the country, for the purpose of supporting Salabut Jung, before their authority was established, they were soon driven to the necessity of temporizing with those they had attempted to subdue, and disorders ensued, which prevailed from the time the French were expelled the Circars. They reverted to the Government of the Nizam, under whom they continued to the period, when they were transferred to the English East India Company. In that interval, the whole system of internal management had become disorganized. Not only the forms, but even the remembrance of civil authority, seemed to be wholly lost

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By the custom of the Hindoo Government, the cultivators were entitled to one-half of the paddy produced (that is, grain in the husk) depending upon the periodical rains. Of the crops from the dry grain lands, watered by artificial means, the share of the cultivator was about two-thirds. These were the proportions which generally obtained; but particular castes were allowed a larger share, as well as strangers, that is, those ryots who were not fixed residents in the villages. Before the harvest commenced the quantity of the crop was ascertained in the presence of the

inhabitants and village servants, by the survey of persons unconnected with the village, who, from habit, were particularly skilful and expert in judging of the amount of the produce, and who, in the adjustment of this business, were materially aided by a reference to the produce of former years, as recorded by the accountants of the villages. The cultivators were at liberty, if they thought it necessary, to make another survey by people of their own; and if any material difference appeared in the two estimates, a third account was taken, under the orders of the village officers. The quantity which belonged to the Government being thus ascertained, it was received in kind or in money. Before the division took place, certain deductions were made from the gross produce, which the Committee will hereafter explain. Of the plantation or garden culture, which was of greater value than the other descriptions of produce, no larger portion was demanded from the ryots than one-fourth to one-eighth of the entire yearly crop, according to the additional expense, trouble and time required in bringing such articles to maturity, and the distance and hazard of carrying them to market. The rule with respect to these superior articles, as well as small grains, was to assess them with a fixed money-rent, not liable to fluctuation, as the produce might be more or less.

Such were the rights of the ryots according to the ancient usage of the country. In consequence, however, of the changes introduced by the Muhammadan conquest, and the many abuses, which later times had established, the share really enjoyed by the ryots was often reduced to a sixth, and but seldom exceeded a fifth; for instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost, was generally adopted, and the amount of such additional assessments had no bounds, but those which limited the supposed ability of the husbandman. In those parts of the country where the practice of receiving rents in kind, or by a monied valuation of the actual produce, still obtained, the cultivators were reduced to an equally unfavorable situation by the arbitrary demands and contributions to which they were subjected beyond the stipulated rent. The effects of this unjust system were considerably augmented by the custom which had become common with the zemindars, and to which your Committee have already alluded, of sub-renting their lands to farmers, whom they armed with unrestricted powers of collection, and who were thus enabled to disregard, whenever it suited their purpose, the engagements they entered into with the ryots, besides practising every species of oppression, which an unfeeling motive of self-interest could suggest. If they agreed with the cultivators at the commencement of the year for a rent in money, and the season proved an abundant one, they then insisted on receiving their dues in kind. When they did take their rents in specie, they hardly ever failed to collect a part of them before the harvest time had arrived and the crops were cut, which reduced the ryots to the necessity of borrowing from money-lenders at a heavy interest of 3, 4 and 5 per cent. per month, the sums requisite to make good the anticipated payments that were demanded of them. If from calamity or other cause the ryots were the least remiss in the discharge of their rents, the officers of the renters were instantly quartered upon them, and these officers they were obliged to maintain until they might be recalled, on the demand being satisfied. It was also a frequent practice with the renters to remove the inhabitants from fertile lands, in order to bestow them on their friends and favourites; and to oblige the ryots to assist them, when they happened to be farmers, in the tilling of their lands, and to furnish them gratuitously with laborers, bullocks, carts and straw.

In addition to the assessment on the lands, or the shares of their produce received from the inhabitants, they were subject to the duties levied on the inland trade, which were collected by the renters under the zemindars. These duties, which went by the name of Sayer, as they extended to grain, to cattle, to salt and all the other necessaries of life passing through the country, and were collected by corrupt, partial, and extortionate agents, produced the worst effects on the state of society, by not only checking the progress of industry, oppressing the manufacturer, and causing him to debase his manufacture, but also by clogging the beneficial operations of commerce in general, and abridging the comforts of the people at large. This latter description of imposts was originally considered as a branch of revenue too much exposed to abuses, to be entrusted to persons not liable to restraint and punishment. It was, therefore, retained under the immediate management of the Government. The first rates were easy, and the custom-houses few; but in the general relaxation of authority prevailing in the Circars, this mode of raising revenue for the support of Government was scandalously abused. In the course of a little time, new duties were introduced under the pretence of charitable and religious donations, as fees to the chokedars or account-keepers, guards and other officers at the stations; as protection money to a zemindar, or as a present to those who farmed the duties. Not only had the duties been from time to time raised in their amount, and multiplied in their number, at the discretion of the zemindars, and the renters under them, but they were at length levied at almost every stage, and on every successive transfer of property. Uniformity in the principles of collection was completely wanting; a different mode of taxation prevailing in every district, in respect of all the varieties of goods and other articles subject to impost. This consuming system of oppression had, in some instances, been aggravated by the Company's Government, which, when possessed of a few factories, with a small extent of territory around them, adopted the measure of placing chokies or custom stations in the vicinity of each, for the purpose of ascertaining the state of trade within their own limits, as well as to afford them a source of revenue. Under the head of Sayer revenue was also included a variety of taxes indefinite in their amount, and vexatious in their nature, called *moturpha;* they consisted of imposts on houses

on the implements of agriculture, on looms, on merchants, on artificers, and other professions and castes. (*Extract from the Fifth Report of the Parliamentary Committee for East India affairs*, 1813.)

Nellore District (*acquired from the Nabob of Carnatic in* 1801).—The district of Nellore did not suffer much in comparison with the rest of the Carnatic in the wars which took place in the latter half of the 18th century; and being exempt from the presence of armies, was saved from the devastation and drain on the population inseparable therefrom. Its proximity to the seat of Government, however, exposed it in a peculiar degree to the abuse and mis-government which characterised the Nabab's durbar. The mass of the people were cultivators who were ground down by the renters and left nothing but their ploughs and cattle. There was no monied class. The head inhabitants who had been sub-renters had amassed some wealth, which they hoarded. Persons who lived by trade were few. . . . . . Roads, properly so called, there were none and the lines of traffic were infested by robbers and dacoits. The trade of the district was unimportant and the only outlet for it was by the sea. The chief commodities were grain and tobacco and some cloth, while cattle were exported in some quantity principally to Hyderabad. The trade in cloth was the most considerable at one time. There were a number of Mogul merchants who bought for the market in Bassora and the Persian Gulf, but the English obtained access to those markets about 1800; and the Indian merchandise being undersold, the trade declined. The grain traffic was not great. The demand was chiefly in the southern districts and the only means of transport by sea on native craft; and the winds prevailing at the harvest season being contrary, the transport was precarious and the trade small. The enormous expense of land carriage was prohibitive. Carts were not obtainable. All goods were conveyed on bullocks (the cost of transporting 1 putti of grain was 1 star pagoda and 5 fanams for every 8 miles in 1805. This is about one-third of the average price of that quantity ruling throughout the district). These difficulties, combined with oppressive customs and other taxation and the insecurity of the roads, completely paralysed trade. The confusion and uncertainty of the revenue system; the oppression of the renters, themselves the victims of the rapacity of the Nabobs and compelled to recoup themselves by exactions from their people; the fraud and venality which had infected all ranks; the poverty of the cultivators who were nine-tenths of the community; their ignorance and apathetic indifference to their own improvement; the stagnation of trade and manufacture consequent on restrictive taxation and general insecurity; the depredations of Poligars and Kavalgars, the supposed guardians of the public security; the total want of a system of judicature; all these combined to produce a state of things wretched in the extreme, and from which it would be vain to hope for sudden or rapid improvement. (*The Nellore District Manual.*)

Ceded Districts—Bellary and Cuddapah (*acquired from the Nizam in* 1800).—The state of the district in 1800, when it was ceded by the Nizam, has been thus described: Probably no part of Southern India was in a more unsettled state or less acquainted either by experience or by tradition in the blessings of settled Government, the collection of the revenue being entirely entrusted to zemindars. Poligars and potails each of these became the leader of a little army and carried on destructive feuds with the villages immediately contiguous to him. Bands of robbers wandered through the country, plundering and murdering such travellers as refused to submit to their exactions, while the Government, conscious of its weakness, scarcely attempted to interfere. It is computed that in the year 1800, when the Ceded districts were transferred to the Company's rule, there were scattered through them, exclusive of the Nizam's troops, 30,000 armed peons; the whole of them, under the command of 80 Poligars, subsisted by rapine and committed everywhere the greatest excesses.

Kurnool (*acquired from the Nabob of Kurnool* 1838).—It is impossible to draw out any history of the revenue management of the country during the time of the Nabobs. There were no laws between the governing and the governed, the taxer and the taxed, except the ruler's own will. The little that we can learn of the internal economy of the country, before the immediate rule of the British, shows us that the manner of imposition of the revenue was most arbitrary and the collection most iniquitous. The whole known history, with the honorable exception of Manauwar Khan's rule, is but a series of acts of oppression and violence on the part of the Nabob, and passive resistance or flight on the part of the people Mr. Blane, the Commissioner, on the assumption of the country, constantly mentions these facts and shows that the population was about one-half in proportion to that of the surrounding districts. There are, however, now few records of those times extant. The story of their destruction is amusing. The British soldiers who were employed in installing Manauwar Khan on the throne took a fancy to the cloths in which the records were wrapt and pilfered them, throwing the records into inextricable confusion. When Manauwar Khan was fairly seated on the throne, he tried to re-arrange them; but finding the trouble too great, he employed all his elephants and camels for some days to throw them into the river. That flowing tide carried down in its bosom the evidence of many a deed of oppression and many a by-gone story of woe! This act of Manauwar Khan the Mild has effectually thrown the cloak of oblivion over the doings of his ancestors. In this oblivion we perforce must leave them.

It will be, however, as well to record a few of the acts of the last Nabob, to show the state of the country when it was at first assumed. The revenue administration was in the greatest disorder and was carried on without any system whatever. No public accounts were kept except by the village officers, and the amount of remittances was carried straight into the Nabob's

zenana, that being his only treasury. The amount to be paid by each village was changed according to the caprice of the Nabob, and he would increase his demand without any ostensible reason. When his demands passed all bounds, the people would fly. Then the Nabob would allure them back with promises, and give them a cowle to re-assure them, but as soon as the crops were ready to be cut, he would seize the produce, breaking through his word without scruple. In Nandyál, where there is some valuable cultivation under a fine tank, he played the people this trick for two or three years, until at last they threw up the land, leaving the Pariah servants of the village to carry on the cultivation as best they could for the Nabob. In another village, Nannur, he added Rs. 5,000 to the demand, because a horse of that value died there. The inhabitants fled and left the Nabob to continue the cultivation with his own servants and bullocks. (*Mr. Morris' Report on the settlement of the Kurnool district.*)

Chingleput (*acquired in* 1763 *and* 1801).—The Jaghire was twice invaded by Hyder Ali; in 1768, and in the war of 1780, when he entered it with fire and sword. On the termination of the latter war, in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples, which had been burnt. To the havoc of war succeeded the affliction of famine; and the emigrations arising from these successive calamities nearly depopulated the district.

The system of management in the Jaghire, while it was rented by the Nabob, was of the same oppressive and unjust character which marked the administration of affairs in his own territory, the Carnatic. It exhibited throughout a scene of boundless exaction and rapacity on the part of the Government and its officers; of evasion on that of the inhabitants; or of collusion between them and the public servants; while the revenue diminished every year with the cultivation. The husbandman was entitled to a certain standard share of the crop, but a considerable proportion of it was extorted from him under the varied devices of *usual assessment, fixed assessment and additional assessment, durbar khirch,* and by private contributions levied by the revenue officers for their own use. (*Extract from the Fifth Report of the Parliamentary Committee for the East India affairs,* 1813.)

Trichinopoly (*acquired in* 1792).—Under the Nawab's Government, the revenue had been collected in the irrigated taluks by a division of the produce with the ryots. As a general rule, the crops were equally divided between the Government and the cultivators, after a deduction of 5 per cent. of the gross produce had been made for reaping expenses. This was the ordinary rate of division (*váram*), but in lands irrigated from tanks and also in those which, from their position, were liable to have the crops damaged by inundations, the ryots were allowed to take 55 to 58 per cent. of the gross produce. In newly formed wet lands the cultivator's share (*kudivaram*) was 60 per cent. and in those irrigated by picottahs and other mechanical contrivances, it varied from 65 to $68\frac{3}{4}$ per cent. The allowances (*sutantrams*) paid to the village artificers, karnams, watchers, cultivating slaves (*Pallars*), and others varied from 23 to 28 per cent. of the gross produce, and were paid by the inhabitants alone out of their share.

In the dry portions of the country, the revenues were collected in some villages according to the sorts of grains cultivated, while in others the assessment varied according to the nature of the soil. The demands were, however, made in a most arbitrary manner, and were invariably increased if the outturn of the crops happened to be better than usual. The collections in these villages were made in money, and not in kind, as in the wet villages.

The sale of grain was a strict monopoly, the price being fixed by the manager. All importation was forbidden, and it was an offence, punishable by exorbitant fines, even to lend a neighbour such small quantities of grain as he might require for his immediate support. The grain was taken from the cultivators at the rate of 7 and 8 fanams * per kalam,† and sold back to them from Government granaries kept up in different parts of the district at 9 and 10 fanams per kalam.

In some remarks that he makes on the system of government prevailing in Trichinopoly before the English got possession of the country, Mr. Wallace remarks that, under the system then in force, the people never knew when the demands on them would cease. The so-called fixed assessments seemed to have been imposed merely with the view of inducing the ryots to cultivate, in the hope that nothing beyond the settled amount in money or grain would be exacted from them. In this hope they were, however, invariably disappointed, and he asserts that, if in any one year the revenues were actually collected according to the fixed rates, this was done merely with the view of inducing the ryots, by this apparent moderation, to increase the extent of their cultivation in the succeeding year, and thus give the managers or their sub-renters an opportunity of doubling their exactions.—*Trichinopoly District Manual.*

Tinnevelly (*acquired in* 1792 and 1801).—Colonel Fullerton in 1783 wrote :—"The last, but not the least, considerable of your southern territories is Tinnevelly. It is a hundred and fifteen miles in length and seventy miles in breadth. A ridge of inaccessible mountains divides it on the north from the wild valleys of Watrap and Outumpollam, belonging to Tippoo Sultan. It stretches to the confines of Madura and Ramnad on the north-east and east, reaches to the sea upon the south, and borders on the west with the Rajahship of Travancore, both terminating

* There were 30 fanams to the pagoda, so that one fanam equalled 1 anna $10\frac{1}{2}$ pies of our present currency.
† The kalam contained 39 measures of 100 cubic inches.

near Cape Comorin. Nature has been bountiful to this province. Its surface is generally flat, from the sea-coast, till it approaches the mountains on its northern boundary. The rivers by which it is intersected ensure luxuriant crops of rice, and the driest parts yield cotton in abundance. The productions of the neighbouring island of Ceylon would flourish here, and thus render us the rivals of the Dutch in the cinnamon trade; but the peculiar tenure under which the country has been held, the convulsions it has endured from the first intrusions of the Mussalmans in the course of this century, and the depravity of its rulers, have counteracted the benefits of nature. Even when a native Rajah governed Tinnevelly, the flat and open country only was reduced. This was let for specific sums to great renters, who were invested with despotic powers and harassed the peaceful subjects, while various leaders who possessed considerable territory maintained armed forces and withheld their stipulated tribute on the first appearance of disturbance. These chiefs, as well as their subjects, are called Poligars; they amount at present to 32, capable of bringing 30,000 brave, though undisciplined, troops into the field. They have also fortified towns and strongholds in the mountains, whither they retire in cases of emergency. Besides the territory that these Poligars possess under the range of hills that form the northern boundary of Tinnevelly, many of them hold ample tracts in the flat and cultivated country. Adverse to industry, they suffer their own possessions to remain waste, while they invade each other and plunder their industrious neighbours. Such is the dread of these ravagers, that every district in the province has been forced to purchase their forbearance by enormous contributions."

Of the renters employed to collect the revenue, Colonel Fullerton gives the following account:—

"It was not possible for the English Government entirely to repress the misconduct of inferior instruments who are eager to perpetuate oppression and to enforce unusual measures by unprecedented means. The situation of the country rendered it necessary to continue the practice of renting extensive districts to the highest bidder; although every precaution was adopted to prevent the abuse of power, still the collections could not be enforced unless an unrestrained authority were vested in the renter. His object, too, frequently is to ransack and embezzle that he may go off at last enriched with the spoils of his province. The fact is, that in every part of India where the renters are established, not only the ryot and the husbandman, but the manufacturer, the artificer, and every other Indian inhabitant, is wholly at the mercy of those ministers of public exaction."

"The established practice throughout this part of the peninsula has for ages been to allow the farmer one-half of the produce of his crop for the maintenance of his family and the recultivation of the land, while the other is appropriated to the circar. In the richest soils, under the cowle of Hyder, producing three annual crops, it is hardly known that less than 40 per cent. of the crop produced has been allotted to the husbandman. Yet renters on the coast have not scrupled to imprison reputable farmers, and to inflict on them extreme severities of punishment, for refusing to accept of sixteen in the hundred, as the proportion out of which they were to maintain a family, to furnish stock and implements of husbandry, cattle, seed and all expenses incident to the cultivation of their lands. But should the unfortunate ryot be forced to submit to such conditions, he has still a long list of cruel impositions to endure. He must labour week after week at the repair of water-courses, tanks, and embankments of rivers. His cattle, sheep and every other portion of his property is at the disposal of the renter and his life might pay the forfeit of refusal. Should he presume to reap his harvest when ripe, without a mandate from the renter, whose peons, conicopillays and retainers attend on the occasion, nothing short of bodily torture and a confiscation of the little that is left him could expiate the offence. Would he sell any part of his scanty portion, he cannot be permitted while the circar had any to dispose of; would he convey anything to a distant market, he is stopped at every village by the Collectors of Sunkum or Gabella (transit duties), who exact a duty for every article exported, imported, or disposed of. So unsupportable is this evil, that between Negapatam and Palghautcherry, not more than 300 miles, there are about 30 places of collection, or in other words, a tax is levied every ten miles upon the produce of the country; thus manufacture and commerce are exposed to disasters hardly less severe than those which have occasioned the decline of cultivation.

"But these form only a small proportion of the powers with which the renter is invested. He may sink or raise the exchange of specie at his own discretion; he may prevent the sale of grain, or sell it at the most exorbitant rates; thus, at any time he may, and frequently does, occasion general famine. Besides maintaining a useless rabble, whom he employs under the appellation of peons, at the public expense, he may require any military force he finds necessary for the business of oppression, and few inferior officers would have weight enough to justify their refusal of such aid. Should any one, however, dispute those powers, should the military officers refuse to prostitute military service to the distress of wretched individuals, or should the Civil Superintendent (the 'Superintendent of Assigned Revenues', the Collector of that time), remonstrate against such abuse, nothing could be more pleasing to the renter; he derives from thence, innumerable arguments for non-performance of engagements, and for a long list of defalcations. But there are still some other not less extraordinary constituents in the complex endowments of a renter. He unites, in his own person, all the branches of judicial or civil authority, and if he happens to be a Brahmin, he may also be termed the representative of ecclesiastical jurisdiction. I will not enlarge on the consequences of thus huddling into the person of one wretched mercenary of those powers that ought to constitute the dignity and lustre of supreme executive authority."—*History of Tinnevelly by Bishop Caldwell.*

Salem (*acquired in* 1792 *from Tippu Sultan*)—That the generality of the peasants who inhabit the Bauramahl are extremely indigent is a truth of which daily experience convinces us. The system of oppression, which obtained in the last Government, and the frequency of destructive wars, have entailed upon them a state of poverty from which nothing but the operation of time, under the fostering influence of moderate taxation, mild laws and the impartial distribution of justice, can relieve them. Far removed from the seat of Government and seldom obtaining substantial redress, even though their complaints should reach the throne, patient of injury because hopeless of relief, and rarely possessing the means by which the venal award might be procured, they were subjected to the unrestrained hand of oppression, which, insatiable in its grasp, preyed indiscriminately on their property, palsied the very nerve of industry, and implanted in their minds a distrust of the intentions of their rulers, which better treatment and more attention to their circumstances have scarcely been able to eradicate. The undistinguishing ravages of war, ever fatal to the industrious husbandman, brought with them an accumulation of distress. Exposed from their centrical situation to the incursions of contending armies and the depredations of unprincipled Poligars, equally mistrusting the power that invaded and the friends who ought to protect them from violence, they had no safety but in flight, no security but what was afforded by inaccessible mountains, from the tops of which they beheld the destruction of their former habitations.—*Mr. Graham, Assistant Collector, Salem District*—1797.

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Malabar (*acquired in* 1792 *from Tippu Sultan*).—"Malabar," says Mr. Brown, Commercial Resident, "when Hyder invaded it, was divided into a number of petty Rajahships, the government of which being perfectly feudal, neither laws nor a system of revenue were known amongst its inhabitants. Owing to the quarrels between the different rajahs and the turbulent spirit of the Nair chiefs, who were frequently in arms against each other, the state of the country was little favorable to the introduction of order or good government. Malabar, however, was then a country very rich in money. For ages the inhabitants have been accumulating the precious metals that had been given them for the produce of their gardens. Hyder's only object, in the countries that he conquered, was to acquire money, and, provided he got plenty of that, he was very indifferent as to the means which his officers took to obtain it. Immediately after the conquest of Malabar, vast sums were extorted from its inhabitants by the military officers and by the Canarese Brahmins placed over the revenues. Of these extortions Hyder received a share; and no want of a system of revenue was felt until these sources began to fail. When he found the assets from Malabar fall short of its charges, he listened to proposals from the rajahs to become tributaries. An estimate of the revenue was made by the abovementioned Brahmins, who, as many of them were to remain with the rajahs as spies on their actions, took care that the estimate should be so formed as to leave a large sum to be divided between them and the rajahs. By this new order of things, these latter were vested with despotic authority over the other inhabitants, instead of the very limited prerogatives that they had enjoyed by the feudal system, under which they could neither exact revenue from the lands of their vassals, nor exercise any direct authority in their districts. Thus the ancient constitution of government (which, although defective in many points, was favorable to agriculture from the lands being unburthened with revenue) was in a great measure destroyed, without any other being substituted in its room. The rajah was no longer, what he had been, the head of a feudal aristocracy with limited authority, but the all-powerful deputy of a despotic prince, whose military force was always at his command, to curb or chastise any of the chieftans who were inclined to dispute or disobey his mandates. The condition of the inhabitants under the rajahs thus reinstated in their governments was worse than it had been under the Canarese Brahmins, for the rajahs were better informed of the substance of individuals and knew the methods of getting at it. In short, the precarious tenures by which the rajahs held their station, joined to the uncontrolled authority with which they were vested, rendered them to the utmost degree rapacious; and not even a pretence was set up for exacting money from all such as were known to have any. There were no laws; money insured immunity to criminals; and innocent blood was often shed by the rajahs' own hands under the pretence of justice. In the space of a few years many of them amassed treasure to an amount unknown to their ancestors; and had it not been for the dread that they entertained of Hyder's calling them to an account of their ill-gotten wealth, their situation under them was better than that which they held before the invasion. The country, however, was daily declining in produce and population, insomuch so that, at the accession of Tippoo, I have reason to conclude, from my own observations, and from the inquiries which I then made, that they were reduced to one-half of what they had been at the time of Hyder's conquest. But still greater calamities were reserved for the unfortunate inhabitants of this country in the reign of the Sultan. During the government of his father, the Hindus continued unmolested in the exercise of their religion, the customs and observances of which, in many very essential points, supply the place of laws. To them it was owing that some degree of order had been preserved in society during the changes that had taken place. Tippoo, on the contrary, early undertook to render Islamism the sole religion of Malabar. In this cruel and impolitic undertaking he was warmly seconded by the Moplays, men possessed of a strong zeal and of a large share of that spirit of violence and depredation which appears to have invariably been an ingredient in the character of the professors of their religion in every part of the world where it has spread. All the confidence of Sultan was bestowed on Moplays, and in every place they became the officers and instruments of government. The Hindus were

everywhere persecuted and plundered of their riches, of their women, and of their children. All such as could flee to other countries did so; those who could not escape took refuge in the forests, from whence they waged a constant predatory war against their oppressors. To trace the progress of these evils would carry me too far. I mention them only for the purpose of showing how the ancient government of this country was at last completely destroyed, and anarchy was introduced. The Moplays never had any laws nor any authority except in the small district of Cannanore, even over their own sect, but were entirely subject to the Hindu chiefs, in whose dominions they resided. Tippoo's code was never known beyond the limits of Calicut. During this period of total anarchy, the number of Moplays was greatly increased, multitudes of Hindus were circumcised by force, and many of the lower orders were converted. By these means, at the breaking out of the war conducted by Lord Cornwallis, the Hindu population was reduced to a very inconsiderable number. The descendants of the rajahs were then invited to join the Company's forces; and, when Tippoo's army had been expelled from Malabar, many Nairs returned from their exile in Travancore; but their number was trifling compared with what it had been at the commencement of the Sultan's reign.

"From this short sketch it is evident that this province, at the time it was ceded, had really no form of government, and required a new system to be framed for its use. The feudal system was broken; and no other kind of administration was known to the rajahs who laid claim to their respective districts than that which they had exercised or witnessed under Hyder, and which was a compound of corruption and extortion. To these men, however, the most unfit that could have been selected, was the whole authority of government over the natives entrusted. Two evils of great magnitude were the consequence of this measure; the extortions and corruptions of the preceding administrations were continued, while the ancient feudal institutions of military service were revived, and all the Nairs thereby attached to the different chieftains, and these again to the rajahs. Nothing could exceed the despotic rapaciousness of these men to oppose which there was no barrier; for it is well known that none of the inhabitants dare complain against a rajah, whatever injuries they may have sustained, assassination being a certain follower of complaint. It is not surprising that under such rulers agriculture did not flourish, and that the fields now cultivated (which in some districts bear but a small proportion to those that are waste) should yield but very indifferent crops."

South Canara (acquired from Tippoo Sultan in 1799).—Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it since it became a province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion and lie chiefly between the Kundapur and Chandragiri rivers, and within five or six miles of the sea. It is not to be supposed, however, that the whole of this tract can be sold, but only that saleable lands are scattered throughout every part of it, thinner in some places, and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land, even on the sea-coast, anywhere to the northward of Kundapur or anywhere inland from one end of Canara to the other, excepting on the banks of the Mangalore and some of the other great rivers. In the vicinity of the ghâts, the lands are not only unsaleable, but the greater part of them is waste and overgrown with wood. It is reckoned that the population of the country has been diminished one-third within the last forty years; and there can be little doubt but that its property has suffered a much greater reduction. Garisappa, Ankola, and Kundapur, formerly flourishing places, contain now only a few beggarly inhabitants; Honawar, once the second town in trade after Mangalore, has not a single house; and Mangalore itself is greatly decayed.

It may be said that this change has been brought about by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast and forcing their inhabitants to remove to Jamalabad and other unhealthy situations near the hills; by his seizing in one night all the Christians, men, women and children, amounting to above sixty thousand, and sending them into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade; and by the general corruption and disorder of his government in all its departments. These circumstances certainly accelerated the change, but taken altogether, they probably did not contribute to it so much as the extraordinary augmentation of the land rent.

A moderate land rent carries in itself such an active principle of prosperity that it enables a country to resist for a long time all the evils attending a bad government, and also to recover quickly from the calamities of war. When it is fixed and light, the farmer sees that he will reap the reward of his own industry; the cheerful prospect of improving his situation animates his labours, and enables him to replace in a short time the losses he may have sustained from adverse seasons, the devastations of war and other accidents. But when an oppressive rent is superadded to all the other mischiefs of a tyrannical Government, the country, however flourishing it may ever have been, must sink under them at last, and must hasten to ruin at a more rapid pace every succeeding year.

Hyder ruined Canara, a highly improved country, filled with industrious inhabitants enjoying a greater proportion of the produce of the soil and being more comfortable than those of any province under any native power in India; but instead of observing the wise and temperate conduct which would have secured to it the enjoyment of these advantages, he regarded it as a fund

from which he might draw, without limit, for the expenses of his military operations in other quarters. The whole course of the administration of his deputies seem to have been nothing but a series of experiments made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extort from the farmer without diminishing cultivation. The savings accumulated in better times enabled the country to support for some years the pressure of continually increasing demands, but they could not do so for ever; failures and outstanding balances became frequent before his death.

The same demand and worse management increased them in the beginning of Tippoo's reign. He was determined to relinquish no part of his father's revenue. He knew no way of making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the other; he made them pay not only for those which arose upon the cultivation of the current year, but also for those which arose from the waste lands of dead and deserted ryots which were annually increasing. Severity and a certain degree of vigilance and control in the early part of his government, kept the collections for sometime nearly at their former standard, but it was impossible that they could remain so long, for the amount of land left unoccupied from the flight or death of its cultivators became at last so great, that it could not be discharged by the remaining part of the inhabitants; and the collections before the end of his reign fell short of the assessment from ten to sixty per cent. The measure which he adopted for preserving his revenue was that which most effectually destroyed it; he forced the ryots, who were present, to cultivate the lands of the dead and absent; but as the increased rent of their own lands required all their care and labour, by turning a part of it to these new lands the produce of their own was diminished, and they became incapable of paying the rent of either. The effect of this violent regulation was to hasten the extinction of the class of ancient proprietors or landlords; for, many, who might still have contrived to have held that rank, had they been permitted to confine their stock to the cultivation of their own lands, when they were obliged to employ it in the cultivation of those of other people, and when the consequent decrease of the produce left no surplus after paying the rent of Government, sunk to the state of laborers. Nothing can more strongly indicate the poverty of a country than when its lands, so far from being saleable, must be forced upon the cultivators, but this practice prevails more or less throughout Canara, and is very general everywhere to the northward of Kundapur.—*Sir Thomas Munro.*

(B.)—*A list of Moturpha taxes levied in the village of Singanallur in the Coimbatore district taken from the records kept by the karnam of the village.—The tax was levied on all persons with the exception of land-holders. The following are the rates at which some of the moturpha taxes were levied :—*

	RS.	A.	P.
Salt-tax on each kavali or pot	1	7	6
Tax on cloth-bazaars, first-class, 40 fanams	11	12	0
„ on „ second-class, 20 fanams	5	14	0
„ on „ third-class, 10 fanams	2	15	0
„ on barbers, 8 fanams	2	5	8
„ on blacksmiths, 8 fanams	2	5	8
„ on carpenter, 8 fanams	2	5	8
„ on double bullock cart, 8 fanams	2	5	8
„ on weavers, 6 fanams	1	12	3
„ on pack-bullock, 4 fanams	1	2	10
„ on shanan (toddy drawer), 2 fanams	0	9	5
„ on kurumbas (weavers in wool), 2 fanams	0	9	5
„ on washerman, 8 fanams	2	5	8
„ on pariahs, 3 fanams	0	14	2
„ on neeladuppu (indigo vat), 8 fanams	2	5	8
„ on chucklers, 8 fanams	2	5	8
„ on oil-mill, 10 fanams	2	15	0

SECTION III.—THE CONDITION OF THE AGRICULTURAL CLASSES UNDER BRITISH ADMINISTRATION DURING THE 1st HALF OF THE PRESENT CENTURY.

(A.)—*Extract from the "Indian Economist."*

Land Revenue: payment in kind, or in money.

The causes of the remarkable fall in prices which has almost invariably followed the transfer of territory from Native to British rule, have nowhere, we think, received so satisfactory an exposition as in a paper that appeared in the April number of the old Bombay Quarterly Journal in 1857. We shall make no attempt to recast what was there so well stated, but devote our present space to the reproduction of a part of that paper :—

"It seems to us that there are certain prominent characters by which the British system of revenue and finance is broadly marked and distinguished from that of all the Native Governments which have preceded it, and that in their peculiarities we shall find an adequate explanation of the remarkable phenomenon which we are now considering. The Anglo-Indian financial system differs from that of the Native Governments in the following most important particulars :—

"*1stly.*—The payment of the army, police and other public establishments in cash.
"*2ndly.*—The collection of the land tax in money instead of wholly or partially in kind.
"*3rdly.*—The transfer of a portion of the Indian revenues to England, for the payment of the Home charges, usually and correctly styled—"The Indian Tribute."
"*4thly.*—The creation of a funded public debt, of which the interest has to be paid in cash.

"The charges to be defrayed out of the Indian revenue, being of an inflexible character, could only be met in years of deficient collections by borrowing, and hence they involved the creation of a funded public debt. But they brought about more important consequences still, for, the payment of troops and establishments and the interest of the public debt in cash, of necessity, involved the collection of the revenue in cash too, and the latter measure, however little thought of at the time of its introduction by our Indian Land Revenue Collectors and Financiers, has produced a momentous revolution in the value of property and bearing of taxation in India far exceeding in degree, but similar in kind to that effected in England by the return to cash payments in 1819.

"Under Native rule the land tax was the chief source of revenue and was in great part either levied in kind, or assigned for the support of troops and establishments. There was only a small portion of the whole collected in money, and transferred from the local to the central treasuries. The standing military force kept and regularly paid by the Government was small. The bulk of the troops consisted of a kind of militia furnished by jaghirdars and other landlords, to whom the collection of the taxes was assigned for the support of these levies and for conducting the civil administration of the districts placed under their jurisdiction. The troops or retainers of these feudatories were in great measure maintained on the grain, forage and other supplies furnished by the districts in which they were located. The land tax was in consequence either wholly or partially taken in kind and what was collected in money was generally paid away to parties on the spot, and thus quickly returned into circulation. The hereditary revenue and police officials were generally paid by grants of land on tenure of service. Wages of farm servants and agricultural laborers were paid in grain. Grain also was the common medium of exchange for effecting petty purchases in country towns. The farmer's or laborer's wife took a basketful of grain on her head to market instead of a purse of money, and therewith purchased her week's supplies. The people lived in a rude and simple fashion, having few wants, and knowing little of luxuries. In inland districts the chief imports were salt, metals, and a few luxuries for the better classes; but the value of the whole was inconsiderable and the exports with which these were purchased were, of course, correspondingly limited. In this state of things money was hardly wanted at all, and a small supply of coin sufficed for the realization of the public revenue and the settlement of commercial transactions. But while the quantity of coin in circulation was small, the prices of agricultural produce were well sustained, owing to the limited extent of land in cultivation and the large demand for food by the numerous body of the people employed unproductively as soldiers, retainers, and public officers of all kinds, and the difficulty of supplementing deficient harvests by importations from more favored districts, through the want of good roads or other facilities for the transport of bulky produce. The foreign commerce of the country at large was necessarily confined within very narrow limits. It was only the products of the coast districts and the more valuable commodities of the interior, such as indigo and manufactured goods, that could bear the expense of carriage to the ports of shipment so as to admit of being exported. India, at that

time, coveted few of the productions of foreign countries and her most important imports were the precious and common metals, broad-cloths, jewels, and other luxuries for the wealthy.

" The innovations made in the revenue and financial system by the British have, however, effected the most sweeping changes in all of these particulars, and we shall now endeavour to trace their operation on the territory of a native prince passing under the sway of the Company. The first steps taken were to substitute regularly-paid and disciplined troops, located in military stations, for the rural militia of the native feudatories, and a staff of European and native officials receiving fixed salaries, in place of the former mamlutdars and revenue farmers with their followers, who paid themselves by perquisites and other indirect gains, but received very trifling emoluments from the treasury of the State. The next and an all-important step in Anglo-Indian administration was to collect the land tax in money instead of realizing it in kind, according to the practice which had virtually, if not nominally, obtained to a great extent under native rule. The immediate and inevitable consequence of this general enforcement of money assessments was, that the amount of coin, previously circulating and sufficient for the adjustment of the limited transactions connected with revenue and commerce under the native system, proved quite inadequate for the settlement without a derangement of prices of the greatly enlarged transactions resulting from the British system. Under the native system, the sale for cash of a small part of the agricultural produce of a district sufficed to provide for all its liabilities connected with taxation and commerce. Under the British system, on the contrary, twice or, perhaps, three times the quantity of produce had to be so sold in order to provide for the same objects, owing to the whole amount of the land tax being demanded in coin. But the supply of coin remaining as before, the effect of this increased demand for it was of course to enhance its price. The coin in circulation had to perform double or treble the work it had accomplished before. The ryot requiring more cash to pay his money assessment had, of course, to bring more produce to market, which occasioned a glut and brought down prices. And this state of things was aggravated by the demand for grain and forage in the country markets being less than before, owing to the disbanding of the irregular force which had been kept up by the native jaghirdars and other functionaries of the former Governments and to the increased production due to an extension of cultivation by means of these disbanded levies. Prices fell more and more until, in many cases, our Collectors found it to be wholly impossible to collect the full land assessment, and large remissions had to be annually made. The village grain merchants, who are also the village bankers, deprived of a sufficient market at their own doors, were compelled, in order to find money to supply their constituents with, to seek more distant markets for the disposal of the produce left upon their hands in liquidation of advances previously made by them to the ryots. This awakened a spirit of greater enterprise and activity among the commercial classes, which was gradually communicated to the ryots, and laid the germ of that active foreign trade which now advances with gigantic strides, and has already penetrated into the remotest recesses of the interior. This collateral benefit, conferred by the British plan of administration, has fairly set free the spirit of progress long spell-bound in the native mind under the iron fetters of Asiatic customs, far more than compensates India for the period of suffering in which it originated.

" The sufferings of the rural population during this transition period were, without doubt, very severe. The revenue reports of our Collectors in newly-acquired territories abound with harassing descriptions of the depressed condition of the agricultural classes, and with representations of the difficulties they experienced in collecting the land assessment, owing to the great fall in the prices of all descriptions of agricultural produce. The assessments of Sir Thomas Munro in the Madras districts failed from this cause. So did the early Revenue settlement of the Bombay territories, and also the permanent settlement of Bengal, which occasioned the ruin of the first proprietors. And quite recently we have had a striking example of the same phenomenon in the case of the Punjab. It is stated in the report of the Board of Administration for the years 1849-50 and 1850-51, printed for the Court of Directors, that fixed money assessments were substituted in 1847 for the system we found in existence, and that in the whole of the Punjab a reduction of the land tax, equal to 25 per cent., has been effected. The demand for food has not decreased; it has probably increased; for although the army of the late Government has been disbanded, there are not, between the Sutlej and the Khyber, less than 60,000 fighting men with, perhaps, five times that number of camp followers. Hence there is a larger demand than before for food over the country generally, though the market round about Lahore is more limited. The labour employed on canals, roads, cantonments, and other public works must cause the circulation of large sums of money, and increase the demand for food. The pay of our army within the limits (of the Punjab) has been estimated to be equal to one million six hundred and fifty thousand pounds. The expenditure by the various civil establishments, the Commissariat and Executive departments, and the different works in progress under the Board, are probably equal to another million; so that nearly double the Punjab revenues are at present spent in the country. In despite, however, of large reductions (of assessment), the complaints during the past year on the part of the agriculturists have been loud and general. Prices (in many villages) have fallen a half. The cry of over-assessment is loud and general. There has been a very general demand among the agriculturists for a return to grain payments, and to a division or appraisement of the crops every season.

"It is clear from these statements of the Board of Administration that the specie in the Punjab must have been largely increased under our rule, even if we make the most ample allowance for the re-export of a portion of it, remitted by our sepoys and camp followers to their homes in the older provinces. And yet, in the face of this large increase of coin in circulation, prices have fallen nearly 50 per cent. The Board, following the example of our early Collectors, attribute this decline of prices to abundant harvest and extension of cultivation; but it may well be doubted whether the increase of production in the Punjab, up to the time referred to in the Board's report, had more than kept pace with the increased consumption due to the presence of our army, numbering with its camp followers nearly four hundred thousand souls. The phenomenon of a great and sudden fall of prices is not singular, or confined to the Punjab, but was equally observable in other parts of India when they first passed under the rule of the British Government. The fall in the former, as in the latter case, will be of a lasting character, and an explanation for it must be sought in some cause of wider and more enduring action than the casual state of the harvest, or the extension of land under tillage. These circumstances may have contributed to the effect, as already pointed out, but only to a very limited extent. It would also seem to be capable of demonstration that the cause in question cannot be a drain of bullion to meet the tribute paid by India to England, for in this particular instance of the Punjab, bullion was fast flowing into the country when prices were falling, and so of India at large. The tribute has been paid by means of exports of produce, without requiring the transmission of bullion to England, excepting on rare occasions; and the imports of bullion into India have, as already noticed, been, on the whole, very large; so that the metallic currency of all British India must have been rapidly increasing for many years past.

"This remarkable fall of prices, which has almost invariably followed the transfer of territory from Native to British rule, while neither capable of being accounted for by the state of the crops and extent of cultivation, nor by the annual tribute remitted to England, may yet be clearly traced to the extraordinary demand for money occasioned by our collecting the land assessment in cash, and conveying it away from the agricultural district to our large military stations for the payment of the troops located there. A much larger currency than before would clearly have been required under this change of system, in order to sustain prices at the old standard. It was, however, impossible to enlarge the currency so as fully to meet the change, and no attempt to do so was made, or apparently ever thought of. The consequence was, that in order to obtain money for the payment of his assessment, the ryot brought more produce to market than before; but as there was no corresponding enhancement of the demand for it, prices necessarily fell."

(B.)—*Description of the Madras Ryot by Mr. Bourdillon in* 1853.

The ryots may be divided into two principal classes—those who are comparatively well-off, the few, and those who are poor, the many. The former in general are either those whose villages or lands were from any cause favorably assessed at the first; or those who have inam or rent-free land in addition to their rent-paying land; or those who have more extensive holdings than common, all of whom have good land and have more or less inam. Individuals of the favored classes, as they are called, who hold their land on easier terms than usual, because belonging to certain castes, are also necessarily better off than others; and, lastly, personal character has its own influence here as elsewhere; the careful and frugal will get rich, and so will the crafty and subtle, skilful to gain the favour of the tahsildar or to supplant a rival.

2. Even among this more wealthy class of agriculturists, the number of those who possess any considerable amount of property is very small. It is difficult to form or to convey an exact idea of their real means, but I will attempt it. I should say that if a man of this class is able to spend 15 or 20 rupees a month, or rather if he can command a value equal to that, for he will rarely see so much money, such a man, I say, may be accounted to be very well off; and that a net income from all sources to the value of from 30 to 50 rupees a month is very rare among the agricultural classes. Such an income, indeed, is far more in this country than the money amount indicates to English ears. The actual purchasing power of money in this country is sometimes estimated at four times what it is in England, sometimes at six times. Assuming the intermediate proportion of five to one, an income of 20 rupees a month will be equal to one of £120 a year in England; and 30 rupees and 50 rupees a month in this country will be the respective equivalents of £180 and £300 a year in England. In point of fact, indeed, the difference is greater, both because from the nature of the climate, the range of absolute necessaries is here much abridged, and also because the general scale of incomes and style of living throughout all grades of society are so much lower here than they are in our own country. But though the incomes above specified undoubtedly raise their possessors far above want, still they appear small in extreme when regarded as the highest incomes from the possession of land in a very extensive country, and the largest of them certainly confined to an extremely limited number of instances.

3. The dwellings of this class certainly do not indicate much wealth; tiled houses are rarely seen, and masonry walls are still much more rare. The almost universal habitation has

mud walls and a thatched roof; the latter of a very flimsy order, and both often much dilapidated: and both walls and roof are the same within as without; the rooms have no ceiling, and their walls no sort of ornament or decoration; rarely even whitewash, and the floor is of simple earth beaten hard. The value of the residence of a ryot of the more wealthy class, of whom I am now speaking, probably rarely exceeds 200 rupees or £20. It may be urged that the habits of the people do not incline them to spend money on improving their dwellings, but that they rather invest savings in jewels or rich cloths for great occasions, or in cattle, or expend them on marriages and other family occasions. There is some truth in this; but though every family above actual poverty possesses some jewels, yet probably very few agricultural families possess to so large a value as 1,000 rupees or £100 for both jewels and clothes; and even supposing an equal value in agricultural stock (and so much would very rarely be met with), the whole aggregate value, £220, equal to £1,100 in England, is extremely small to represent the whole property (exclusive of land) of one of the most wealthy members of the land-holding class; and it is the most wealthy only who possess as much as this.

4. And if we look within their houses, we still find few evidences of wealth, or even of what we should consider comfort. I have already described the interior of the house itself; and as to its contents, there is nothing of what is commonly called furniture. There are no chairs, or tables, or couches, or beds; sometimes there is seen a single rude cot which would be dear at 2 rupees. The inmates for the most part sleep on the earthen floor, with nothing else below them but a mat or a small cotton carpet. They sit on the floor, and from it take their food, which is served in a few brass dishes, or perhaps by preference and not from poverty on a simple plantain leaf. Their usual clothes are simply of cotton, and cost little; and when going a distance to the Tahsildar's or Collector's cutcherry, for example, they generally travel on foot or, in exceptional cases, usually of age or infirmity, on a pony not worth above 7 or 8 rupees.

5. It may, perhaps, be replied to all this that such are the simple habits of the country, and that the people are satisfied, and require no more. This is no doubt true as a fact; to this extent at least that, in the absence of sufficient promise of success, these people abstain from active effort to better their circumstances. But if it be meant that they choose to be poor when they might be rich; that they are satisfied with the necessaries of life when they might command some of the comforts and luxuries; that they are content to have only their physical wants supplied when they might rise to the perception and enjoyment of intellectual pleasures; then I deny the truth of the assertion. And I must add that, if true in any degree, it would only prove the ignorance and debasement of the people to whom it relates.

6. The foregoing description refers to the better class of ryots, men who are above the world and well off; but the condition of the great majority is much worse. From the official list of puttahs for the Revenue year 1848-49, it is seen that out of 1,071,588, the total number of puttahs (excluding joint puttahs) in the fourteen principal ryotwar districts,* no fewer than 589,932, being considerably more than half, are under 10 rupees each, and in fact average only a small fraction above 4 rupees each; that 201,065 are for amounts ranging from 10 rupees to 20, and in fact averaging less than 14¼ rupees each; and that 97,891 are for amounts between 20 rupees and 30, and in fact averaging only 24½ rupees; and thus that 888,888 puttahs, out of a total of 1,071,588, or considerably more than three-fourths, are for amounts under 30 rupees, and in fact averaging less than 8¾ rupees.

7. Now it may certainly be said of almost the whole of the ryots paying even the highest of these sums, and even of many holding to a much larger amount, that they are always in poverty and generally in debt. Perhaps one of this class obtains a small sum out of the Government advances for cultivation, but even if he does, the trouble that he has to take and the time he loses in getting it, as well as the deduction to which it is liable, render this a questionable gain. For the rest of his wants he is dependent on the bazaarman. To him his crops are generally hypothecated before they are reaped, and it is he who redeems them from the possession of the village watcher by pledging himself for the payment of the kist. These transactions pass without any written engagements or memoranda between the parties, and the only evidence is the Chetty's own accounts. In general, there is an adjustment of the accounts once a year, but sometimes not for several years. In all these accounts interest is charged on the advances made to the ryot on the balance against him. The rate of interest varies with the circumstances of the case and the necessities of the borrower; it is probably seldom or never less than 12 per cent. per annum, and not often above 24 per cent.; of course the poorest and most necessitous ryots have to pay the highest.

8. A ryot of this class of course lives from hand to mouth; he rarely sees money except that obtained from the Chetty to pay his kist; the exchanges in the out-villages are very few and they are usually conducted by barter. His ploughing cattle are wretched animals not worth more than from 3½ to 6 rupees each (7 to 12 shillings) and those perhaps not his own, because not paid for. His rude and feeble plough costs, when new, no more than 2 or 3 shillings; and all the rest of his few agricultural implements are equally primitive and ineffi-

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* Chingleput.	South Arcot.	Cuddapah.
Salem.	Tanjore.	Coimbatore.
Madura.	Trichinopoly.	Canara.
Nellore.	Tinnevelly.	Kurnool.
North Arcot.	Bellary.	

cient. His dwelling is a hut of mud walls and thatched roofs, far ruder, smaller, and more dilapidated than those of the better classes of ryots above spoken of, and still more destitute, if possible, of anything that can be called furniture. His food and that of his family is partly their porridge made of the meal of grain boiled in water, and partly boiled rice with a little condiment; and generally the only vessels for cooking and eating from are of the coarsest earthenware, much inferior in grain to a good tile or brick in England, and unglazed; brass vessels, though not wholly unknown among this class, are rare.

9. The scale of the ryots descends to those who possess a small patch of land, cultivated sometimes by the aid of borrowed cattle, but whose chief subsistence is derived from cooly labour, either cutting firewood and carrying it for sale to a neighbouring town, or in field labour. The purely laboring classes are below these again, worse off indeed, but with no very broad distinction in condition. The earnings of a man employed in agricultural labour cannot be quoted at more than 20 rupees a year, including everything; and this is not paid in money, but in commodities. As respects food, houses, and clothing, they are in a worse condition than the class of poor ryots above spoken of. But I will endeavour to describe their circumstances a little more particularly.

10. The regular agricultural laborers are usually engaged at the commencement of the season for the whole year. It is customary to advance them a small sum, about 5 or 10 rupees, as a sort of retainer, which, however, is to be repaid when the connection ceases. Frequently they remain without change for years; when a man desires to engage with another master, as he will rarely have been able to accumulate money to pay off the advance received, the sum advanced by the new master goes to pay off the old one. These yearly laborers receive a certain allowance of grain every month, which is usually fixed by the custom of the locality; and at particular seasons, some regular, others occasional, the master makes the servant a small present, also fixed by the local custom. When the wife or children of the laborer work in the fields at weeding, &c., they receive daily hire in grain; and laborers not engaged for the whole year, but only at particular times, are paid in the same manner. The rates of hire are very low. The daily rate varies in different parts of the country from 8 pies (one penny) to 1 anna (3 half-pence); it is rarely or never above the latter sum for purely agricultural labour, and this is paid not in money but in grain. The occasional presents to the yearly laborers are partly in money and partly in clothes; the entire earnings of a laborer engaged for a year do not exceed from 16 to 20 rupees for that whole term.

11. It appears from the foregoing detail that the condition of the agricultural laborer in this country is very poor. Taking his earnings at the highest rate, viz., 20 rupees a year, this would be equivalent in real value, using the same standard of comparison as above, to £10 a year in England. The English field laborer earns on the average not less than £28 a year, including his extra grains in harvest time; and thus it appears that the real wages of a field laborer in regular employ, his command of the necessaries and conveniences of life, are in this country little more than a third of what they are in England. It is no doubt true that some things are necessaries there which are not so in so high a degree here; the laborer in this country does not need to spend so much on firing, clothing or shelter from the weather as in England; in other words, an equal amount of physical comfort in those respects may be purchased here at a smaller outlay. But making full allowance for this difference, the laborer here will still be found to be much the worse off. In fact, almost the whole of his earnings must necessarily be consumed in a spare allowance of coarse and unvaried food and a bare sufficiency of clothing. The wretched hut he lives in can hardly be valued at all. As to anything in the way of education or mental culture, he is utterly destitute of it.

SECTION IV.—NARRATIVE OF THE PRINCIPAL FACTS BEARING ON THE CONDITION OF THE AGRICULTURAL CLASSES FROM THE MIDDLE OF THE PRESENT CENTURY TO THE PRESENT TIME.

(A.)—*Statement showing the permanent reductions made in different branches of revenue in all the districts during* 15 *years from* 1841.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
Ganjam ..	A.D. 1844-45 ..	Tax on priests	Moturpha ..	40
	Do. ..	Tax on shepherds	Do. ..	38
	Do. ..	Tax on fishermen	Do. ..	10
	Do. ..	Tax on sale of dry fish	Do. ..	8
	1852-53	Tax on cutting and bringing wood from the Colanpoonjah jungle.	Sundry small farms and licenses.	113
	Do.	Tax on cutting and bringing wood from the Chundanea jungle.	Do.	426
	Do.	Tax on cutting mango and tamarind trees in the Moherry fort.	Do.	59
	1844-45	Land Customs	Land Customs..	21,310
	1846-47	Duty upon articles imported from ports within the territory of the Honorable Company.	Sea Customs ..	1,040
	1847-48	Half of the tonnage duty at 1 anna formerly levied upon the several dhonies and vessels.	Do. ..	414
	Do.	Duty upon British goods exported and imported.	Do. ..	32,171
	1851-52	One-fourth of the duty upon every ton of the foreign and American vessels.	Do. ..	63
		Total ..	....	55,692
Godávari ..	1844	Inland and town duties	Land Customs..	90,706
	1848	Monopoly of weighing goods in each village in certain taluks annually rented.	Moturpha ..	6,880
	Do.	Gold dust rent on monopoly of purchasing ashes of the furnaces of goldsmiths.	Do. ..	1,590
	1854	Duties on goods exported from or imported into the Nizam's dominions.	Land Customs..	4,317
		Total ..	....	1,03,493
Kistna ..	1841-42	Tax on sheep and goats	Moturpha ..	6,410
	1856-57	Do. on do.	Do. ..	9,585
	1854-55 and 1855-56	Do. on horned cattle in the Nizampatam Circars.	Do. ..	1,255
	1846-47	Do. on the looms of Pariahs	Do. ..	810
	1843-44	Bootpooroshee or tax on certain classes ..	Do. ..	3,256
	1853-54	Town duty or tax on grain brought for sale at Mangalagiri bazaar.	Do. ..	124
	Do.	Nuzzerana on looms in the Anoomully village.	Do. ..	6
	1854	Tax on washing green	Do. ..	368
	1856	Do. on shepherds	Do. ..	4,536
	1843-44	Bootpooroshee levied on the huts of toddy-drawers.	Sundry small farms and licenses.	250
	1856-57	Tax on dates (small) used for making baskets.	Do.	200
	1844	General inland and town duties	Land Customs..	56,076
	1854-55	Frontier do. do.	Do. ..	1,742
	1844	Transit duty	Do. ..	81,820
	1854	Frontier duty	Do. ..	43,202
	1847-48	Duty on cotton exported to Nizam's territory.	Do. ..	692
	Do.	Do. on goods exported to and imported from British ports.	Sea Customs ..	1,849
	1853-54	Do. on paddy, &c., imported at any of the ports in the district.	Do. ..	2,076
	1854	Tax on exports and imports	Do. ..	11,740
	1855-56 and 1856-57.	Poollary or grazing tax	Miscellaneous..	76,625
	1856-57	Tax on firewood cut in certain jungles on the coast.	Do. ..	800
	Do.	Reduction of assessment in the Mangalagiri taluk.	Do. ..	29,080
	Do.	Reduction of assessment in certain villages on the sea coast.	Do. ..	22,581
	1855-56	Abolition of Toonga rent in Churala village ..	Do. ..	642
	1847-48	Rush and rattan rents paid by basket-makers.	Do. ..	74
	Do.	Rent of fishing creeks	Do. ..	58
	Do.	Tax on collecting cow-dung in two villages ..	Do. ..	6
	Do.	Paid by petty shopkeepers during the digging of cheyroot.	Do. ..	8
	Do.	Fee on gathering (banian) leaves for platters in the village of Pedda Lanka.	Do. ..	8

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 *years from* 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
Kistna—*cont.*	1847-48	Toonga, Relloo, Awara—Rents of different kinds of grass.	Miscellaneous ..	678
	Do.	Tax on spades for digging cheyroot	Do. ..	7
	1854-55	Do. on fruit trees grown in ryots' fields (estimated).	Do. ..	400
	1852 (These are petty exactions originated rather by the subordinate officers of Native Governments than by authority although acknowledged and maintained as customary payments.) 1.	Presents made to zemindars, &c., in the Dasara feast.	Land Revenue.	816
	2.	Presents made to the landlord by the farmers for permission to cut the crop.	Do. ..	1,688
	3.	Proportionate contribution on assessment to zillahdars or petty revenue officers.	Do. ..	1,304
	4.	Charges of a purganah or division of estate ..	Do. ..	991
	5.	Fees to shroff or money-changer	Do. ..	140
	6.	Village charges	Do. ..	586
	7.	Extra assessment collected by zemindars for palan expenditure.	Do. ..	2,679
	8.	Fees to the writer or accountant	Do. ..	8
	9.	Grain allowance to village goddess	Do. ..	78
	10.	Do. to a person employed to watch the produce.	Do. ..	216
	11.	Puttah in the name of village goddess ..	Do. ..	68
	12.	Two handfuls of grain to village servants ..	Do. ..	61
	13	Fees to the revenue accountant	Do. ..	138
	14.	Increase of the price of the Government share of the produce.	Do. ..	51
	15.	Sundry charges	Do. ..	71
	16.	Fee for measurement	Do. ..	22
	17.	Allowance for reaping or cutting the crop ..	Do. ..	2
	18.	Grain allowance to Brahmins of Peishcars ..	Do. ..	23
	19.	Grain to peons who watch the produce ..	Do. ..	26
	20.	Grain to village-watcher	Do. ..	68
	21.	Fees to zemindars	Do. ..	10
	22.	Pagoda fees	Do. ..	42
	1853	Jungle tax	Do. ..	115
	1856	Grain allowance	Do. ..	430
		Inams	Do. ..	2,002
		Total ..	....	3,68,599
Nellore ..	1855	Goldsmiths' ashes	Moturpha ..	179
	1844	Inland duties	Land Customs ..	1,07,109
	1848	Duties on exports and imports	Sea Customs ..	13,000
	1855	Reduction Mooloom and Jarib or garden assessment.	Land Revenue ..	50,718
	Do.	Do. dry land assessment	Do. ..	65,921
		Total ..	....	2,36,927
Cuddapah ..	1844-45	Duty levied on articles of consumption ..	Land Customs ..	1,90,980
	1848-49	Goldsmiths' ashes	Sundry small farms and licenses.	1,519
	1842-43	Pagoda offerings	Do. ..	1,601
	1844-45	Loss in the exchange of Canteroy pagodas ..	Miscellaneous ..	32,000
	1855-56	Reduction in assessment of waste lands ..	Land Revenue ..	7,597
		Total ..	....	2,33,697
Bellary and Anantapur.	1855-56	Reduction of "wet" land rates above Rs. 18 for a single crop and Rs. 27 for two crops to those rates respectively.	Land Revenue ..	1,131
	1842-43	"Goodivaram" on money collected at the native pagodas.	Moturpha ..	681
	1854-55	Sheep tax levied from other classes than shepherds cultivating land.	Do. ..	1,311
	1843-44	Town duties	Land Customs ..	71,387
	Do.	Inland duties	Do. ..	1,31,817
	Do.	Inland duties on the frontier of Kurnool ..	Do. ..	13,567
	1845-46	Inland duties on the Soondoor frontier ..	Do. ..	838
	1844-45	Do. on the Mysore do. ..	Do. ..	1,01,388
	1844-45	Do. on the Nizam's do. ..	Do. ..	6,567
	1854-55	Do. on the do. do. ..	Do. ..	5,186
	1848-49	Sundry collections made on small farms and licenses.	Sundry small farms and licenses.	599
		Total ..	....	3,34,472

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 *years from* 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
Kurnool	1850-51	Skins	Moturpha	404
	1852-53	Vegetable-sellers	Do.	640
		Indigo vats	Do.	174
		Skins	Do.	198
		Lime-kilns	Do.	40
		Butchers	Do.	500
		Kabob cooks	Do.	30
		Contractors for safe delivery of carts, horses, &c., at Hyderabad.	Do.	85
		Cattle-grazers	Do.	37
		Measurers	Do.	104
	1853-54	Tax on Mahomedans' houses	Do.	275
	1854-55	Butchers	Do.	776
		Toddy shops	Do.	1,288
	....	Reduction of assessment	Land Revenue	2,595
	....	Customs	Land Customs	11,257
		Total	....	18,403
Chingleput	1843	Higher rate of ryots' share	Land Revenue	677
		Remissions at 12½ per cent.	Do.	661
		Do. at 11 do.	Do.	114
		Do. at 2 do.	Do.	2
		Do. from the usual fixed assessment	Do.	137
		Permanent cowle	Do.	304
		Dasabandam on remission of a portion of public revenue to those who created sources of irrigation.	Do.	51
		Fixed money cowl	Do.	582
		Total	....	2,528
North Arcot	1848	Tax on persons selling betel in the Chittoor and Kaveripak taluks.	Moturpha	19
	Do.	Daily tax on the bazaars, &c., in Ranipet	Do.	147
	Do.	Tax on catching water-fowls in the Kaveripak tank.	Do.	5
	1841	House-tax on bearers in the Satghur taluk	Do.	32
	1848	Tax collected from the bazaarmen at Tirupati and Trichanoor under the denomination of "Yiralum Amavasya Punnoo" or new moon tax.	Do.	34
	Do.	Tax collected from the weavers in Tirupati under the denomination of "Parsay Cutnum."	Do.	32
	1849	Tax on houses collected in Tirupati under the denomination of "Illoovarapannoo."	Do.	292
	Do.	Tax on skins in the Chandragiri taluk	Do.	3
	1850	Do. in the Kangundi division	Do.	57
	1844	Tax on Congoos of villages collected under the denomination of "Congoetundagem."	Do.	6
	1850	Tax on iron foundries in the Kangundi division.	Do.	66
	Do.	Tax on shepherds collected under the denomination of "Coorootaree" in the Kangundi division.	Do.	18
	1855	Davastanam obayem (festival) tax in the Chittoor, Tiruvallam and Tirvuttoor taluks.	Do.	209
	1856	Tax on the manufacture of saltpetre in the Tiruvallam taluk.	Do.	37
	....	Tax on the privilege of collecting fuller's earth.	Do.	32
	1848	Tax collected from the Pariahs in the Satghur taluk under the denomination of "Maula Sumkeyalum."	Do.	8
	1849	Tax on the privilege of cutting and selling grass in the Chandragiri taluk collected under the denomination of "Pilloovaree."	Do.	1
	1840	Tax on sellers of vegetables	Do.	25
	1849	Collecting honey and wax	Do.	70
	Do.	Tax on the privilege of digging for pipe clay.	Do.	15
	1855	Tax on digging for sandal stone	Do.	40
	1849	Tax on the privilege of cutting wood for building houses.	Do.	11
	1844	For the entire district	Land Customs	1,12,221
	1845	Frontier customs	Do.	28,147
	1854	Tax on betel-sellers in Walajapet	Moturpha	39
	Do.	Tax collected from the villages of Dasoor in the Wandiwash taluk under the denomination of "Summarathum" or community of small traders.	Do.	37

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 *years from* 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
North Arcot—*cont.*	1854	Cavul Cundayem tax in the Wandiwash taluk.	Moturpha ..	42
	Do.	Tax on shepherds collected in the Wandiwash taluk under the denomination of "Gollacaurum."	Do. ..	11
	Do.	Tax on betel-sellers in the town of Chittoor ..	Do. ..	22
	....	Temporary remission of assessment in anticipation of remission in progress.	Land Revenue..	3,49,900
		Total ..	..	4,91,578
South Arcot ..	1st September 1854.	Duties on various articles liable to Land Customs.	Land Customs ..	1,41,735
	Do. ..	On tobacco, betel-nut, bhang and godauk ..	Do. ..	17,062
	July 1848	Fee on stamping weights and measures in Cuddalore town.	Do. ..	327
	....	Frontier customs on various articles	Do. ..	31,851
	July 1848	On cotton wool	Do. ..	1,111
	July 1851	Various petty articles of consumption	Do. ..	3,722
	1848	Equalizing the duty on goods imported and exported on foreign bottoms with that levied on British bottoms.	Sea Customs ..	2,500
	Do.	Tax on temporary shops	Moturpha ..	12
	1856	Other petty items	Do. ..	110
	Do.	Washermen's earth	Sundry small farms and licenses.	22
	Do.	Rattan rent	Do. ..	221
	1853	Chank rent	Do. ..	50
	1854	Jungle produce, dyeing bark, bees' wax, honey, &c.	Do. ..	35
	1854 to 1856 ..	Land-tax assessment, &c., and water-rates ..	Land Revenue 9,63,723. Sundry small farms and licenses 988.	9,64,711
		Total ..	..	11,63,469
Tanjore	1844	Total ..	Land Customs.	2,89,112
Trichinopoly ..	1852-53	Tax on bamboos	Sundry small farms and licenses.	1,402
	1853-54	Taxes on trees	Do. ..	3,790
	....	Roossooms	Miscellaneous ..	3,275
	....	Sader war	Do. ..	6,183
	....	Cawnyvary	Do. ..	7,721
	....	Nanyarvuttum	Do. ..	10,989
	....	Yarymera	Do. ..	151
	....	Kunemera	Do. ..	46
	1855-56	Land tax	Land Revenue..	2,37,602
	1844-45	Land Customs on cloths and sundries	Land Customs ..	98,748
		Total ..	..	3,69,907
Madura ..	1843-44	Tobacco monopoly	Tobacco ..	63,660
	Do.	Betel	Do. ..	96,250
	Do.	Customs on drugs, piece-goods, &c.	Land Customs..	1,14,761
	1852-53	Kallar Cavil fees	Stamp Revenue.	35
	....	Rents of honey and bees' wax	Do. ..	276
	1854-55	Reduction of assessment on tobacco gardens ..	Land Revenue..	6,432
	Do.	Do. on nunjah gardens	Do. ..	4,596
	Do.	Do. on punjah gardens under wells ..	Do. ..	16,506
	1856-57	Abolition of wet lands in Settanandel villages in Ramnad.	Do. ..	156
		Total ..	..	3,02,672
Tinnevelly ..	1851-52	Assessment upon 37 descriptions of trees ..	Land Revenue..	4,454
	1853-54	High level nunjah lands watered by means of picottahs, &c., exempted from payment of a moiety of the usual nunjah tax.	Do. ..	9,088
	1854-55	Revenue derived from petty hill products ..	Do. ..	5,780
	1856-57	Nelawary or grazing tax collected from the Nattamygars and shepherds of a few villages in certain taluks.	Do. ..	106
	1855-56	Abolition of special assessment on trees in inam and pattah land.	Do. ..	14,672

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
Tinnevelly—*cont.*	1842-43	Arupoogootah of seeking for jewels, bits of precious metal, &c., dropped on the roads.	Moturpha	65
	1843-44	Land Customs	Land Customs	88,557
	Do.	Betel farm rented	Do.	37,120
	Do.	Tobacco rent	Do.	25,336
	Do.	Rent of the duty on cheyroot	Do.	2,700
	1853	Frontier export duty on piece-goods, rape seed, &c., reduced from 5 to 3 per cent.	Do.	24,555
	Do.	Frontier export duty on cocoanut, &c., reduced from 5 to $3\frac{1}{2}$ per cent.	Do.	622
	1847-48	Frontier export duty on cotton wool exported.	Do.	3,996
	1850-51	Do. on sundry articles	Do.	762
	1847-48	Export duty on cotton wool	Sea Customs	44,596
	Do.	Do. on sundry articles	Do.	13,882
		Total	....	2,76,291
Coimbatore	1844 to 1849	Duty on piece-goods, &c.	Land Customs	1,80,164
	1853-54	Calacachadam or tax on persons selling tobacco, betel, &c., in the fields during harvest.	Moturpha	393
	1850 and 1851	Mudurcutty or tax on basket-makers and house tax on Pariah, &c.	Do.	1,211
	1850 to 1854	Tax on palmyras	Miscellaneous	22,033
	1850 to 1855	Tax on fruit trees	Do.	3,901
	1851 and 1854	Honey rent, tax on dyeing root, hill-rent	Do.	4,378
	1854 and 1855	Reduction of assessment at 12 and 15 per cent. on old gardens.	Land Revenue	68,067
	Do.	Reduction of assessment at ⅓rd of the fixed assessment.	Do.	50,543
	Do.	From gardens classed with first-rate punjah	Do.	38,969
	1856	On nunjah lands over-assessed	Do.	3,027
		Total	....	3,72,686
Salem	Board's Proceedings, dated 28th March 1844.	Inland duties on goods Farms of betel and tobacco	Land Customs.	1,15,946
	17th March 1845	Transit duties levied on the Mysore frontier	Do.	17,010
	17th March 1851	Tax on cocoanut trees in Putcut lands	Land Revenue	1,284
	2nd October 1854	Tax on other trees in Putcut lands	Do.	1,953
	By sanction of Government, dated the 10th July 1854.	Land assessment in the Paramatti taluk	Do.	1,662
	By sanction of Government, dated the 20th December 1855, conveyed in Board's Proceedings, dated 24th January 1856.	Assessment on well garden lands in the Talaghaut taluk.	Do.	18,310
	By order of Government, dated 31st May 1855 (Board's Proceedings, dated 29th October 1855).	Tax on scattered trees in unoccupied lands	Do.	2,965
		Total	....	1,59,130
Canara	1841-42	Tax levied from blacksmiths, carpenters, and weavers.	Moturpha	450
	April 1844	Duty levied on frontier trade and the Halut duty on betel-nut, pepper and cardamoms.	Land Customs	2,55,554
	Do.	Duties sayer levied on exports of betel-nut, pepper, cardamoms, &c.	Sea Customs	2,37,541
	1852	Government tobacco monopoly	Tobacco	2,91,141
	1854-55	Duty levied on the manufacture of jaggery from toddy of palmyra and cocoanut trees.	Moturpha	323
	1857-58	Tax fixed by herdsmen	Sundry small farms and licenses.	40
		Total	....	7,85,049

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 *years from* 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				RS.
Malabar	1852-53	Jungle produce	Sundry small farms and licenses.	1,171
	1853-54	Do.	Do. ..	803
	1854-55	Do.	Do. ..	1,814
	1848-49	Addakakally or tax on betel-nut dyers ..	Moturpha ..	321
	1846-47 and 1847-48.	Teyathora or tax on Teeyars	Do. ..	93
	1848-49 and 1849-50.	Vannan Jemmom or tax levied from dhobies or washermen.	Do. ..	23
	1851-52	Tax on houses below 1 silver fanam or 3 annas and 2 pies.	Do. ..	5,002
	1852-53	Tobacco monopoly	Tobacco ..	5,66,112
	1843-44	Land custom, except frontier duty	Land Customs .	1,02,524
	1846-47	Frontier duty	Do. ..	4,599
		Total ..	....	6,82,462
Madras	1852	Quit-rent on certain holdings	Land Revenue..	58
	1855	Ground rent on lime-kilns	Do. ..	756
	Do.	License fee on do.	Do. ..	72
	1844	Land customs	Land Customs..	5,84,963
	1853	Frontier customs	Do. ..	199
		Total ..	....	5,86,048
		Grand Total ..	....	68,32,215
		Total for the Presidency ..	Land Revenue..	19,42,806
			Moturpha ..	50,951
			Sea Customs ..	3,60,872
			Land Customs..	32,23,365
			Sundry farms and licenses.	15,103
			Abolition of tobacco monopoly.	10,17,163
			Miscellaneous..	2,21,955
		Grand Total ..		68,32,215

(B.)—*Extracts from Dr. Buchanan's "Journey from Madras through Mysore, Canara and Malabar in* 1800."

Bhaváni, Coimbatore district.—The hinds, or servants hired for the year by the farmers, are here called *Pudiyals,* and are on the same footing with the *Batigas* of *Karnata.* They sometimes bind themselves for a number of years, in which case the master advances money for their marriage expenses, and deducts so much from their monthly pay, until he is repaid. Unless tied down by some stipulation of this nature, they may change their service whenever they please. A servant gets from his master a house, and from fifteen to twenty *Gopáláy fanams* or from 5*s.* to 6*s.* 8*d.* a year, with a monthly allowance of twenty *Vullas* or $1\frac{10}{1000}$ bushel of grain. Their wives, when they are able to work, have daily wages. Day laborers at harvest time, whether men or women, get daily one *Bulla* and a half (rather more than $\frac{1}{2}$ bushel) of the grain called *Cumbu.* At weeding the crops, the daily wages are one *Bulla* of *Cumbu,* or about $\frac{10}{12}$ of a bushel. A man working with a hatchet or pickaxe gets one *Gopáláy fanam* (about 4*d.*) a day; carrying earth in baskets, or the like, he gets $\frac{3}{4}$ of a *Gopáláy fanam,* or 3*d.* ; and porters, for carrying a load eight *Urnalivullies,* or *Malabar* hours' journey, get two *Gopáláy fanams* or nearly 8*d.*

On the houses of the Natives in Coimbatore district.—I went ten *Malabar* hours' journey to Navaputty ; that is, the nine villages, having formerly been the principal of nine adjacent hamlets. It is a sorry place, containing about 20 houses. The huts of the country, called *Chera,* are like beehives, and consist of a circular mud wall about three feet high, which is covered with a long conical roof of thatch. Contrary to what might have been expected in a hot climate, but agreeably to the custom of almost all *Hindus,* one small door is the only outlet for smoke, and the only inlet for air and light. Each family has a hut for sleeping, another for cooking, and a third for a store-house. Wealthy men add more huts to their premises, but seldom attempt at any innovation in the architecture of the country.

On the condition of the people (Northern division of Coimbatore).—The cultivators and peasantry continue exactly in the same dress, and same houses, that they used in Tippoo's

government, and have a prejudice against changes. Major Macleod thinks that their women are beginning to wear more gold and silver ornaments than they formerly did. The merchants and manufacturers are evidently improving in their manner of living, are forsaking their pyramidal or conical huts, and are erecting tiled houses. To enable them to do this, Government, without charging interest, advances money which is repaid by instalments.

On the poverty of the peasantry (*Dhárápuram, Coimbatore district*).—Mr. Hurdis thinks that the present rents are greatly too high; and no doubt, the peasantry here, as well as in almost every part of India, are miserably poor. I am inclined to think, however, that other causes contribute more to this than the greatness of the rents. Mr. Hurdis says that all the land which is not cultivated is by no means unlet (*Tirsi*); but owing to the want of rain and of stock, the farmers are not able to cultivate the whole of what they rent. This, in my opinion, shows that the fields are by no means over-assessed; and that the farmers, if they would not grasp at more than they have stock to manage, might be in a much more comfortable situation. One great cause indeed of the poverty of the farmers, and consequent poverty of crops in many parts of India, is the custom of forcing land upon people who have no means of cultivating it. Thus all the lands are apparently occupied; but it is in a manner that is worse than if one-half of them were entirely waste. I believe every intelligent farmer in England will say that one acre fully improved will give more profit than two that are half cultivated.

On servants employed in agriculture (*Dhárápuram*).—The servants employed here in agriculture are hired in the beginning of the year for twelve months. They may change their service when their term expires if they be not in their master's debt; but as he generally advances money for their marriages and other ceremonies, they are seldom at liberty to go away. They get twenty *bullas* of rough rice (*paddy*) a month with four *fanams* and one *siliga* of rough rice yearly, and their master pays their house-rents. The whole is about 31 bushels of rough rice, of which one-half is husk, with two shillings in money, besides the house-rent which will not exceed one or two shillings a year. These servants generally have one wife, who at seed time and harvest works for the master for daily wages. A woman's daily wages are four *puddies* of grain worth about nine-tenths of a penny. A man gets six *puddies* of grain. A servant with these wages can once or twice a month procure a little animal food. Milk is too expensive. His common diet consists of some boiled grain, with a little salt and capsicum, and perhaps some pickles. His drink is the water in which the grain was boiled. He has very little clothing, and that little is extremely dirty; his house is a hovel, and he is commonly overrun with vermin and cutaneous disorders. The women, although not clean, are fully clothed.

On servants and price of labour (*Polláchi, Coimbatore*).—There are here two kinds of servants employed by the farmers to cultivate the lands; they are called *pudiyal* and *pungal*. The *pudiyals* receive yearly 3 *podis* of grain (29 bushels), worth 48 *Vir'-Raya fanams*, with 10 fanams in money, and a house. The 58 fanams are equal to £1 8*s*. 9½*d*. The wife and children of the pudiyal are paid for whatever work they perform. He is hired by the year; but if he contracts a debt with his master, he cannot quit the service till that be discharged.

The pungals go to a rich farmer, and for a share of the crop undertake to cultivate his lands. He advances the cattle, implements, seed, and money or grain that is necessary for the subsistence of the pungals. He also gives each family a house. He takes no share in the labour which is all performed by the pungals, and their wives and children; but he pays the rent out of his share on the division of the crop, which takes place when that is ripe. If a farmer employs six pungals to cultivate his land, the produce is divided into 15 portions, which are distributed as follow :—

To the farmer, or punnadi, for rent, seed, &c.	6
To do. do. for profit	1
To do. do. for interest of money advanced	2
To the pungals or laborers	6
	15 portions.

Out of their portions the pungals must repay the farmer the money which he has advanced for their subsistence. The farmers prefer employing pudiyals, when they can be procured; but among the laborers the condition of the pungals is considered as preferable to that of the pudiyals. Six-fifteenths of the whole produce is indeed a very large allowance for the manual labour bestowed on any land, and as the farmer can afford to give it, the rents must be moderate.

Pálghat, Churmars, or Slaves.—By far the greater part of the labour in the field is performed by slaves or churmars. These are the absolute property of their devarus, or lords, and may be employed on any work that their masters please. They are not attached to the soil, but may be sold or transferred in any manner that the master thinks fit; only a husband and wife cannot be sold separately, but children may be separated from their parents, and brothers from their sisters. The slaves are of different castes, such as Parriar, Vullam, Canacun, Erilay, &c., and the differences in the customs by which the marriages of these castes are regulated occasion a considerable variation in the right of the master to the children of his

slaves according to the caste to which they belong. The master is considered as bound to give the slave a certain allowance of provisions: a man or woman, while capable of labour, receives two edangallis of rice in the husk weekly, or two-sevenths of the allowance that I consider as reasonable for persons of all ages included. Children and old persons past labour get one-half only of this pittance, and no allowance whatever is made for infants. This would be totally inadequate to support them; but the slaves on each estate get one-twenty-first part of the gross produce of the rice in order to encourage them to care and industry. A male slave annually gets 7 cubits of cloth, and a woman 14 cubits. They erect for themselves small temporary huts that are little better than large baskets. These are placed in the rice-fields while the crop is on the ground, and near the stacks while it is thrashing.

There are three modes of transferring the usufruct of slaves. The first is by jenmum, or sale, where the full value of the slave is given, and the property is entirely transferred to a new master, who is, in some measure, bound by his interest to attend to the welfare of his slave. A young man with his wife will sell for from 250 to 300 fanams, or from £6 4*s.* 1½*d.* to £7 8*s.* 11½*d.* Two or three young children will add 100 fanams, or £2 9*s.* 7¾*d.* to the value of the family. Four or five children, two of whom are beginning to work, will make the family worth from 500 to 600 fanams or from £12 8*s.* 3*d.* to £14 17*s.* 11*d.* The second manner of transferring the labour of slaves is by kanom or mortgage. The proprietor receives a loan of money, generally two-thirds of the value of the slaves; he also receives annually a small quantity of rice, to show that his property in the slaves still exists; and he may reassume this property whenever he pleases to repay the money borrowed, for which in the meanwhile he pays no interest. In case of any of the slaves dying, he is held bound to supply another of equal value. The lender maintains the slaves and has their labour for the interest of his money and for their support. The third manner of employing slaves is by letting them for patom, or rent. In this case, for a certain annual sum, the master gives them to another man; and the borrower commands their labour and provides them with their maintenance. The annual hire is 8 fanams (3*s.* 11½*d.*) for a man and half as much for a woman. These two tenures are utterly abominable; for the person who exacts the labour and furnishes the subsistence of the slave is directly interested to increase the former and diminish the latter as much as possible. In fact, the slaves are very severely treated, and their diminutive stature and squalid appearance show evidently a want of adequate nourishment. There can be no comparison between their condition and that of the slaves in the West India islands, except that in Malabar there are a sufficient number of females who are allowed to marry any person of the same caste with themselves, and whose labour is always exacted by their husband's master, the master of the girl having no authority over her so long as she lives with another man's slave.

Manapuram, Malabar.—At Manapuram a slave, when 30 years old, costs about 100 fanams, or £2 14*s.* 7*d.*; with a wife he costs double. Children sell at from 15 to 40 fanams, or from 8*s.* 2¼*d.* to 21*s.* 10*d.* A working slave gets daily three-tenths of a poray of rough rice, or about 36½ bushels a year. He also gets annually 1 fanam for oil and 1½ fanams for cloth; which is just sufficient to wrap round his waist. If he be active, he gets cloth worth 2 fanams, and at harvest time from 5 to 6 porays of rough rice. Old people and children get from one to two-thirds of the above allowance, according to the work which they can perform.

Támracheri, Northern division of Malabar.—The daily allowance here established for slaves is of rough rice—

		Cubical inches.	Bushels.
To able-bodied men, 6 nallis heaped	=	148½	yearly 25⅕
To able-bodied women, 6 nallis streaked ...	=	103½	,, 17½
To old persons and children—3 nallis heaped ...	=	74¼	,, $12\frac{6}{10}$

The average, allowing one child and one old person to every two men and two women in the prime of age, will be $18\frac{4}{10}$ bushels, of which one-half is husk. When the scarcity that usually happens every year prevails, they get part of their allowance in yams (*Dioscoreas*), jacks (*Artocarpus*) or plantains (*Musa*). When harvest is over, they receive each, according to their activity, a present of 3 or 4 porays of rough rice, or from 1 to $1\frac{4}{10}$ bushels, which will make the annual average about 9½ bushels of rice. Their masters give them also some salt, oil and pepper, and they are allowed to keep fowls. Each person has annually three pieces of cloth. The slaves say, what indeed cannot be doubted, that they are much better used by their own masters than when they are let out on mortgage (kanom) or hire (patom).

Tellicherry, Malabar.—The farmers (cudians), whether cultivating rice ground or plantations, according to Mr. Rodriguez, live very poorly, although they get almost four-fifths of the grain, and at least one-third of the produce of the taxable trees. They mostly labour with their own hands, there being few slaves. The hired servants, who are chiefly Tiars, work only from half-past six in the morning until noon, and get as daily wages 2½ edangallies of rough rice. All the afternoon they labour for themselves. The edangally containing 108 cubical inches, a man by half-a-day's work, allowing one-seventh of his time for holidays, can gain 39¼ bushels of grain. Although the cudians may therefore live in a very inferior condition to an English farmer, it is impossible that they should live scantily; while a day laborer by working only half of the day can procure so much grain.

Cherikal, Malabar.—In Cherikal and Cotay-hutty there are slaves, chiefly of the Poliar and Pariar castes; but the greater part of the cultivation is carried on by panicar or hired men, who are Nairs, Moplays and Tiars. These panicars are at liberty to change their service whenever they please, unless they be indebted to their master; and about one-half of them are in that state. They work from morning to noon, when they are allowed an hour for breakfast. They then work until evening, and all night they watch the crops. The master gives the servant a hut, a piece of cloth twice a year, from 6 to 12 silver fanams (27½ to 55 pence) annually for oil and salt, and a daily allowance of rice, which is larger than that given to the slaves. When the servant is in debt, stoppages from this allowance are made. The panicars are frequently flogged; and as their masters are not bound to provide for them in old age, or during famine, they seem to be in a worse condition than the slaves. Their wives and children, if they do any work for their master, get wages.

Mangalore, South Canara.—The cultivation is chiefly carried on by culialu or hired servants; but there are also some muladalu, bought men or slaves. A hired man gets daily 2 hanies of clean rice or annually 21⅝ bushels, together with 1½ rupee's worth of cloth, a pagoda in cash, and a house. A hired woman gets 1½ rupees for cloth, and three-fourths of the man's allowance of grain. In the planting season the woman hired by the day gets 2 hanies of rice, or 128¼ cubical inches. These wages are very high, and may enable the hired servants to keep a family in the greatest abundance. It is evident from this that the stock required to cultivate eight morays of land was excessively exaggerated by the proprietors. The wages in grain alone would amount to 156½ morays of rice for 8 morays sowing, so that to pay even then would require at least 40 seeds. We may safely allow 6 morays for each plough fully wrought; but the number of ploughs in the whole district amount to rather less than 1 to 3 morays of rice ground in actual cultivation according to the revenue accounts, owing, probably, to a want of cattle and other stock. At the end of the year, the hired servant may change his service, if he be free from debt; but that is seldom the case. When he gets deeply involved, his master may sell his sister's children to discharge the amount, and his services may be transferred to any other man who chooses to take him and pay his debts to his master. In fact, he differs little from a slave, only his allowance is larger, but then the master is not obliged to provide for him in sickness nor in old age.

A male slave is allowed daily 1½ hany of rice, or three-fourths of the allowance of a hired servant; a woman receives 1 hany. The man gets 1½ rupee's worth of cloth and 2 rupees in cash; the woman is allowed only the cloth. They receive also a trifling allowance of oil, salt, and other seasonings. A small allowance is given to children and old people. When a slave wishes to marry, he receives 5 pagodas (2 guineas) to defray the expense. The wife works with the husband's master. On the husband's death, if the wife was a slave, all the children belong to her mother's master; but, if she was formerly free, she and all her children belong to her husband's master. A good slave sells for 10 pagodas, or about 4 guineas. If he has a wife who was formerly free and two or three children, the value is doubled. The slave may be hired out, and the renter both exacts his labor and finds him subsistence. Slaves are also mortgaged; but the mortgagor is not obliged to supply the place of a slave that dies, and in case of accidents the debt becomes extinguished, which is an excellent regulation. Free men of low caste, if they are in debt or trouble, sometimes sell their sisters' children, who are their heirs. They have no authority over their own children who belong to their maternal uncles.

Honavar, in Canara.—In the farms of the Brahmans most of the labor is performed by slaves. These people get daily 1½ hany of rice; a woman receives 1 hany. Each gets yearly 2¼ rupees' worth of cloth, and they are allowed time to build a hut for themselves in the cocoanut garden. They have no other allowance, and out of this pittance must support their infants and aged people. The woman's share is nearly 15 bushels a year, worth rather less than 14¼ rupees; to this if we add her allowance for cloths, she gets 16⅝ rupees a year, equal to £1. 16*s*. 8½*d*. The man's allowance is 22½ bushels, or 23⅝ rupees, or £2. 3*s*. 0½*d*. A male free servant, hired by the day, gets 2 hanies of rice; both work from seven in the morning until five in the evening; but at noon they are allowed half-an-hour to eat some victuals that are dressed in the family as part of their allowance, and every caste can eat the food which a Brahman has prepared.

Sersi, North Canara.—In this country a few slaves are kept; but most of the labor, even in the grounds of the Brahmans, is performed by the proprietors, or hired servants. The Haiga Brahmans toil on their own ground at every kind of labor, but they never work for hire. The hired servants seldom receive any money in advance, and consequently at the end of the year are free to go away. No warning is necessary, either on the part of the master or of the servants. These eat three times a day in their master's house, and get annually one blanket, one handkerchief, and in money 6 pagodas, or 24 rupees, or £2. 8*s*. 4¼*d*. Their wives are hired by the day and get 1½ seers of rough rice and 3 dudus, of which 49½ are equal to 1 rupee. In so poor a country these wages are very high. A male slave gets daily 2 pucka seers of rough rice, with annually one blanket, one handkerchief, a piece of cotton cloth, and some oil, tamarinds, and capsicum. He gets no money, except at marriages; but these cost 16 pagodas, or £6. 8*s*. 11½*d*., for, the woman must be purchased. She and all her children of course become the property of her husband's master. The woman-slave gets daily 1⅝ seers of rough rice,

a blanket and annually a piece of cotton cloth, and a jacket. Children and old people get some ready-dressed victuals at the house of the master, and are also allowed some clothing. The men work from sunrise till sunset, and at noon are allowed one Hindu hour, or about 24 minutes, for dinner. The women are allowed till about 8 o'clock in the morning to prepare the dinner, which they then carry to the fields and continue to work there with the men until sunset.

Soonda, in Canara.—A farmer who has five ploughs is esteemed a rich man. With these he must keep 6 men and 6 women and 10 laboring cattle, and at seed-time and harvest he must hire additional laborers. Farmers who are not Brahmans, unless their farms be large, work the whole with their own families; but rich men must hire servants, or keep slaves, and to hold their plough Brahmans must always have people of the low castes. This is a kind of work that even a Haiga Brahman will not perform.

A man-slave gets daily 2 seers of rough rice, or yearly about 26 bushels, worth £1. 2*s.* 0½*d.*, a handkerchief, a blanket and a piece of cloth worth 2 rupees (4*s.* 0¼*d.*), a pagoda in money (8*s.* 0¾*d.*), 6 candacas of rough rice at harvest (14*s.* 6*d.*); total £2. 8*s.* 7½*d.* The women get one piece of cloth annually, and a meal of ready-dressed victuals on the days that they work, which may amount annually to 8*s.* 1*d.* Hired men get four seers of rough rice a day, worth less than three half-pence.

Nagara.—Most of the cultivation is carried on by the families of the cultivators; there are very few hired servants, but a good many slaves, by whom, on the farms of the Brahmans, all the ploughing is performed. A slave gets annually 1½ rupees for a blanket, 3 rupees' worth of cotton cloth, quarter rupee for a handkerchief, 6 candacas of rough rice worth 4 rupees to procure salt, tamarinds, &c., and daily 1⅓ colaga of rough rice, or annually 27⅓ candacas (or almost 49 bushels) worth £1. 16*s.* 11¾*d.*; add the annual allowances 17*s.* 7¼*d.*, the total expenses of maintaining a male slave one year is £2. 14*s.* 7¼*d.* A woman-slave gets as follows: 365 colagas of rough rice, one daily, and 3 candacas at harvest, in all 21¼ candacas or 36¼ bushels, worth 14$\frac{1}{16}$ rupees; 2 rupees' worth of cloth, and quarter rupee for a jacket, in all nearly 16⅓ rupees or £1. 13*s.* 2*d.* The marriage of a slave costs 10 pagodas, or about 4 guineas. The wife belongs to the husband's master. A master cannot hinder his slave girl from marrying the slave of another man, nor does he get any price for her. The widow and children, after a slave's death, continue with his master. If a slave has no children by his first wife, he is allowed to take another.

Harihar.—The greater number of the farmers here have only one plough each; but all such as have not more than three ploughs are reckoned poor men, and are in general obliged to borrow money to pay the rent, and to carry on the expenses of cultivation. The crop is a security to the lender, who is repaid in produce at a low valuation. Farmers who have 4, 5, or 6 ploughs are able to manage without borrowing, and live in ease. Those who have more stock are reckoned rich men. Each plough requires one man and two oxen, and can cultivate two mars of land, or about 17 acres: In seed-time and harvest, some additional laborers must be hired. All the farmers, and their children, even those who are richest, Brahmans excepted, work with their own hands, and only hire so many additional people as are necessary to employ their stock of cattle. A servant's wages are from 6 to 9 jimshiry pagodas a year, together with a blanket and a pair of shoes. The jimshiry pagoda is four dudus worse than that of Ikeri, which is rather less than 1⅓ per cent. The wages are therefore from £2. 7*s.* 10*d.* to £3. 11*s.* 9*d.* Out of this they find everything but the shoes and blanket. Men laborers get daily half a fanam or 3¼*d.*, and women receive one-half of this hire, which is seldom paid in money, but is given in Jola at the market price. The man's wages purchase daily about a quarter of bushel. The people here work from eight in the morning until sunset, and in the middle of the day are allowed 24 minutes to rest and eat. The cattle work from eight in the morning until noon. They are then fed for an hour, and work until about 5 o'clock.

Heriuru (*Mysore.*)—At Heriuru there are no slaves. Most of the labor is performed by the families of the tenants; but a few hire men-servants by the year, and in seed-time and harvest employ women by the week. A man gets from 50 to 70 fanams a year, or from £1. 11*s.* 2½*d.* to £2. 3*s.* 8¼*d.* This is paid entirely in money, without addition, except that for himself and family he generally obtains room in his master's house. Women get 1 fanam, or 7½*d.* a week. Advances to servants are not common, and of course they are entirely free.

The hours of labor in this country are from eight in the morning until noon, and from 2 o'clock till sunset; in all, about eight hours. The laborers get up about sunrise; but an hour is spent in ablutions, prayer, marking their faces with consecrated ashes or clay, and in eating their breakfast. They eat three times a day, their principal meal being at noon.

Bailuru (*Mysore.*)—In the Malayar there are no slaves. Most of the labor is carried on by the farmers and their own families. Servants are hired by the year, month, or day. A man's wages, when hired by the year, are annually 3 pagodas, a pair of sandals, a blanket, and daily a meal of ready-dressed rice, worth altogether about 5 pagodas, or about £2. He eats another time daily, but this is at his own expense. A servant hired by the month gets half a pagoda, or about 4 shillings, without any addition. The daily hire is one-third of a Canter-Raya fanam or 2½*d.* Hired servants work from eight in the morning until six in the afternoon; but half an hour's intermission is granted to give them time to eat some ready-prepared victuals.

Cancanhully (*Mysore*).—Most of the cultivation is performed by the hands of the farmers and of their own families. A few hired servants, but no slaves, are employed. A man-servant gets annually of ragi 4 candacas of 200 seers of 72 inches, or nearly 26½ bushels, worth at an average 28 fanams, with 12 fanams in money. In all, he receives 40 fanams, or £1. 4*s.* 11½*d.* The hours of work are from 6½ in the morning until noon, and from two in the afternoon until sunset. The number of holidays allowed is very small; but the servant occasionally gets four or five days to repair his house. At seed-time and harvest, a day-laborer gets from one-third to one-fourth of a fanam, or from 2½*d.*, to rather more than 1½*d.* a day. Women get daily from one-fourth to one-fifth of a fanam or about 1½*d.*

Killamangalam, Salem District.—Most of the labor is performod by the farmers and their own families. A few rich men hire yearly servants; and at seed-time and harvest additional daily laborers must be procured. There are no slaves. A ploughman gets annually 3½ candacas of ragi (20 bushels), worth 28 fanams, with a hut and 16 fanams in money. His wages, beside a hut, are therefore £1. 7*s.* 5½*d.* The additional expense attending a plough is 3½ fanams for implements, and 2 seeds for the hire of day-laborers, or one candaca of grain, worth 8 fanams, for what the plough will cultivate; in all 55½ fanams. Add 30 fanams for the rent of the dry field, and we have 85½ fanams of expense, besides the interest of the value of the two oxen, which, however, is a mere trifle. In an ordinary year, the produce, after deducting the seed and the Government's share of rice with the stoppages for village officers, according to the farmers, will be —

	Fanams.
Ragi 45 colagas, worth	22
Avaray 19 colagas	10½
Rice, Hainu crop, 85 colagas	35
Rice, Caru crop, 57½ colagas	23
	90½

This amounts to just about the expense; but I have mentioned that the produce of the dry grains is in this account underrated by at least one-half, and I have not brought into the account the half produce of the 5 colagas which the farmers are compelled to cultivate, and which costs little or no additional expense.

The farmers in general consent to advance money to their servants for marriages and other ceremonies. This money is repaid by instalments out of the wages that are given in cash; for the people here are not anxious to keep their servants in bondage by a debt hanging over them. A day-laborer, whether man or woman, gets daily one-eighth colaga of rough rice or $\frac{356}{1000}$ parts of a bushel. Of this, it must be observed, one-half is composed of husk.

The following is an account of the wages now (1891) prevailing at the places visited by Dr. Buchanan in 1800:—

Bhaváni.—The rates of wages of the agricultural laborers have not much altered since the beginning of the century. There are no slaves now. The wages of the agricultural laborers, who are termed *pudiyals* and *pannials*, are 20 *bullahs* in kind per month and from Rs. 2 to Rs. 3 in money. Their wives get wages as other ordinary laborers.

Day-laborers at harvest, whether men or women, get one to one and-a-half bullah of grain according to season and demand. For weeding, transplanting and planting, the laborers are paid from half to three-fourths of a bullah. A laborer working in the field with a hatchet or carrying earth or manure is paid one bullah in kind or As. 2 in cash.

A porter taking a load is paid one bullah of grain or As. 2 for a whole day.

Dhárápuram, Coimbatore District.—Agricultural laborers are hired in the beginning of Chithirai (April) for a year. They change their service when their term expires. They seldom borrow from their masters, but when they do, they repay the loan at the end of their term by the sale-proceeds of their cattle. A male laborer gets 20 *bullahs* of paddy for labor on wet lands in towns, and 16 *bullahs* of dry grain in husk for labor on dry lands in villages as his monthly wages. A laborer on wet lands gets also annually a *salagay* of paddy with a present of one or one and-a-half rupees or cloths of equivalent value for approved service. Where the laborer does not own a house in the village in which he is employed, the master provides for him a thatched hut to live in, to be surrendered to the employer on the termination of the period of service. The laborer's wife works in the master's fields at seed-time and harvest and elsewhere at other times. A woman's daily wages are one *bullah* of dry grain in husk worth about one anna. For reaping, a man gets 6 puddies and a woman 5 puddies a day.

The laborer's diet consists of boiled grain and soup prepared of mochai or avarai (beans) with coriander and capsicum ground into a paste mixed with salt. A rag is his clothing and hut his home. The laborers are strong and hardy and are not overrun with vermin and cutaneous disorders as a class. The women, although untidy, are fully clothed.

*Pollách*i.—There are now two kinds of servants, called padiyals, employed by the farmer to cultivate the lands and pungals. The padiyals are engaged for a year, the year running from Chittirai to Chittirai (April) in some places and Thai to Thai (January) in others. The

padiyals invariably receive an advance of money varying from Rs. 10 to Rs. 30, which they have to repay on quitting the master's service. The advance is taken by the padiyals out of necessity and partly in order that they might have a hold on their employers against summary dismissal of their services at the pleasure of the masters. The padiyals are paid monthly in kind. Persons between 12 and 18 years of age are paid from 12 to 16 *bullahs* of grain according to age and nature and efficiency of work. Those over 20 years of age receive 18 *bullahs*. Besides the wages in grain, each padiyal is provided with a cumbly or As. 8 to Rs. 1-8-0 for the purchase of one. He is also supplied with 2 pairs of slippers. The wife and children of the padiyal are paid for whatever work they perform, the wages of a female for transplanting being 8 pies or one bullah of grain. If the padiyals leave their masters' service before the expiry of the term of their service, the masters seize their cattle and sell them and recoup themselves for the money advanced to the laborers. If, on the other hand, the master dispenses with the services of the padiyals, they cannot recover the loans before the full year of engagement expires.

The pungal goes to a rich farmer and for a share of the crop undertakes to cultivate his lands. The farmer advances the cattle, implements, seed and money or grain that is necessary for the subsistence of the pungal. He also gives each family a house. He takes no share in the labor, which is all performed by the pungal and his wife and children, but he pays the rent out of his share on the division of the crop which takes place when that is ripe. If a farmer employs a pungal to cultivate his lands, the produce is divided into two equal portions, one-half going to the share of the farmer as *nilavaram*. Of the remaining half, *i.e.*, yearivaram, in proportion to the number of ploughs owned by the farmer and pungal, the shares are divided at the rate of a share for each plough. For example, if the farmer owns three ploughs and the pungal one plough, half the produce above referred to (yearivaram) will be divided into 4 portions, 3 going to the share of the farmer and the remaining one to the latter. Every pungal should contribute a plough or two or else he will not be considered as such, but will be treated as a mere *padiyal*. The pungal should pay from his share of the produce to the farmer the money which he received for his subsistence. The farmers are better off with *pungals* than with *padiyals*; the greater portion of the responsibility is shoved on the *pungals*, who have equal, if not better, interest in the cultivation of the land. The farmer has therefore less anxiety and greater profit when he employs a *pungal* than when he employs a *padiyal*.

Pálghat, Malabar District.—The greater part of the labor on the field is performed by churmars. Persons of other castes are also engaged for the labor when necessity arises on payment of higher wages. The churmars, who were once slaves, are now ordinary coolies. The tenants and landlords have now no absolute control over them, nor do they maintain the churmars when their services are not required. The churmars are at perfect liberty to proceed wherever they choose and obtain subsistence. They receive 2 paras of paddy and two pieces of cloth a year so long as they remain in the service of their masters. They also obtain some pecuniary and other assistance when a marriage, death or other contingency occurs in their families. The daily wages of a churmar, both male and female, are 2 edangallies of paddy and one edangally for a boy or girl. The daily wages of laborers other than churmars are 4 edangallies for males, 3 for females, and 1½ for boys and girls.

Támrachéri, Malabar District.—The daily wages paid in grain to agricultural laborers in 1891 were much the same as those paid in 1800. The rates generally given are—

	CUB. IN.
To able-bodied men, 1½ dangallis of paddy or 6 nallis heaped ...	148½
To able-bodied women, 1½ dangallis of paddy or 6 nallis streaked ...	103½
To old persons and children of paddy, 3 nallis heaped	74¼

They get a present of 3 paras of paddy during the harvest and 3 or 4 pieces of cloth. In times of scarcity, which generally happens in the months of July and August, their masters give them yams, jacks, plantains, &c. This year when there was a general failure of jacks, yams, &c., the starving populace were driven to the necessity of extracting aliment from fan-palm and date-palm and subsisting upon the cakes formed out of the juice obtained. The rates above given are higher than the rates given for the laborers who receive advances of money and are required to work out the advance by contributing manual labor.

Tellicherry, Malabar District.—The oudians, *i.e.*, tenants, are now worse off than in 1800. They get at the most only one-half of the produce of paddy fields they lease out, and as for plantations, if the trees have not been paid (kuyikanom) price by the jenmies, the tenants get two-thirds of their produce; in other cases they scarcely get one-third, the rest being appropriated by their jenmies. All tenants, whether of paddy flats or of parambas, have the same complaint to make, that they gain little or no profit from tilling or holding lands and parambas under the tenures now obtaining in Malabar.

These tenants are mostly workmen themselves; and all able-bodied men and women of their household work in and for the interest of the farm. But if at all any extra labor is wanted, they hire other men and women at the usual rates of wages. The tenants do not now possess slaves, though it cannot be denied that in remote parts praedial slaves are covertly leased out with the farms. The hired servants are chiefly Tiars, Nairs, Moplays and Polayars (who were slaves in 1800). Polayars are hired as day-laborers. The working hours are now as in 1800,

almost the same, viz., 7 A.M. to 1 P.M., and the rates of wages now only 2 edangallies of paddy against 2½ in 1800. All the afternoon the tenants work for themselves.

The edangally in West Malabar, familiarly known as McLeod's seer, contains—

	CUB. IN.
In Cherakal	100·34
In Kóttayam	97·75
In Kurumbranad	97·75

The total earnings, at the present rates, of a day-laborer in Malabar for a whole year may be taken at 626 dangallis of paddy, or Rs. 37½ in money at the present market rates. This gives Rs. 3-2-0 a month for a laborer working half a day.

Cherakal, Malabar District.—The following castes were once slaves in this taluk: (1) Polayars, in the plains near the sea coast and (2) Maviloms, (3) Karimbalans and (4) Vettuvars on the hills. There are now no slaves in the sense that their women and children are not now openly sold, mortgaged or leased with the lands to which they are attached. But the master or jenmi takes particular care that they are not taught to read and write. In remote parts they are even now covertly sold, mortgaged and leased with the lands by word of mouth. In such parts the old allowances are still paid to them, viz., a hut, two pieces of cloth annually and the daily allowance of rice or paddy. The annual money allowance for oil and salt is not now given.

The panicurs or agricultural laborers are generally Nairs, Moplays and Tiars. Though the master does not now give the servant a hut to live in, yet many have become kuyikanom tenants of the former. They are not bound to render gratuitous service to their masters. For all work done to the masters, they are paid the same wages as are given to non-tenants.

In cases of indebtedness, the debts are not recovered by deductions from wages, but in due course of law. No annual presents are given to the laborers nor are they flogged on any account.

The rates generally given are—

For tilling (work done till 1 P.M).	2 McLeod seers of paddy.
Do. (the whole day)	3 seers with breakfast.
For ploughing (work done till 12 noon) ...	1½ seers of paddy.
For weeding (women) whole day ...	1½ nalis of rice or ⅝ seers of rice.
For reaping (women)	10 sheaves for every 100 sheaves brought to the threshing ground.
For turning up parambas (till 1 P. M.) ...	As. 2-6 in money or 2 seers of paddy.
Cooly work (full day) in urban parts ...	As. 4 with 6 pies extra for noon-meal if the latter is not supplied by the employer.

(C.)—*Abstract of the Proceedings of the Board of Revenue, dated 25th November* 1819, *on the subject of agricultural slavery.*

Salem.—There was no vestige whatever of slavery in the district nor had any such practice obtained from the time the district came into the possession of the Company.

Madura and Dindigul.—Slavery had existed during the Muhammadan Government and the slaves were sold at the pleasure of their masters. Since the assumption of the country by the Company, some slaves had continued with their masters; others had left them and even enlisted as sepoys. The Collector could not discover that any Puller had sold himself as a slave. Indeed slavery seemed gradually disappearing.

Coimbatore.—Slavery existed in the district in but a very few villages and the number of slaves was always inconsiderable.

Tanjore.—Slavery existed in the district, but it was founded in the first instance upon a voluntary contract. The condition of the slaves differed very little from that of the common laborers, and the treatment of both was nearly the same. The system of slaves attached to the soil and transferable by purchase, as appendage to the land, did not obtain in the district.

Tinnevelly.—Slavery existed in the district. It was usual for slaves to be sold or mortgaged, either with the land or separately, at the pleasure of the proprietor. The slaves were afforded subsistence on the lowest scale of allowance, being generally no more than 2 measures of paddy a day on working days. They were also entitled at the time of harvest to a small deduction from the gross produce, which generally amounted to 2⅝ per cent. It was usual for the masters to assist the slaves with necessary funeral expenses, and to grant them presents on occasions of marriages, births and festivities.

South Arcot.—The system of slavery founded in the first instance on contract existed in the district, the number of slaves amounting to 17,000. The owners were required to provide the slaves with food and clothing, and to defray their wedding expenses and to assist them

with presents on the occasion of births of children and to defray funeral charges. The food given was always sufficient for subsistence, but the clothing was very scanty. The owners were bound to protect the slaves in sickness and old age.

Chingleput.—The system of slavery, originally founded on contract, existed in the district The slaves were given a certain prescribed grain allowance and a proportionate subsistence for each of their children or others of the family. They were also housed and clothed and during the principal festivals certain other allowances were made to them both in money and in articles requisite for their ceremonies; their marriages were also performed at the charge of their masters and when reduced by infirmity they were also supported by their proprietors. The condition of this description of people, composing the chief part of the Pariahs of the district, had, of late, considerably changed, in consequence of the vicinity of the town of Madras where many of them obtained employment and their proprietors found it difficult to reclaim them.

Trichinopoly.—Slavery existed in the district, the number of slaves amounting to 10,600. They were usually sold with the land and sometimes mortgaged. They were supposed to be entirely supported by their masters in sickness and in health. Their marriages were made at the expense of the mirasidars and the expenses of their funerals were also defrayed by them. The slaves enjoyed some little gratuity at every birth and received a certain established sum at the principal Hindu festivals. A list of the yearly emoluments which a slave was properly entitled to receive is noted below. They were not treated harshly.

The quantity of land to be cultivated by a slave is an extent capable of yielding 150 cullams of paddy.

	Cullams.		Gifts.	
Waram of a Pullen	8	$5\frac{3}{8}$		
Do. Pullichi	6	$6\frac{3}{4}$		
	15	$\frac{1}{8}$		
Batta for ploughing	2	0	4	
Sotuntrums for sowing	0	6	...	
Reaping share at 5 per cent.	7	6	...	
Thrashing	1	0	...	
Pongal feast	1	0	...	
Deepavali	...		$\frac{1}{8}$	
Gramadavada	...		$1\frac{1}{2}$	
Total annual ...	26	$\frac{1}{8}$	$5\frac{5}{8}$	fanams.
For a marriage	4	0	8	rupees.
Do. birth	0	2	2	fanams.
Do. death	0	2	2	do.
Total ...	30	$4\frac{1}{8}$	Rs. 9 $1\frac{5}{8}$	fanams.

Canara.—Slavery existed in the district, the number of slaves amounting to 82,000. The right of sale was the master's exclusive privilege, with or without the land. The slaves could also be let on hire. They were fed and clothed by their masters, who also presented them with a small sum of money on their marriages or on occasions of particular ceremonies. The average quantity of food and clothing given was—

Food.	Clothing.
For a man—	
$1\frac{1}{2}$ Canara seer coarse rice, 2 rupees' weight of salt, a little betel-nut and leaf.	2 pieces of canthy, 6 cubits in some taluks, a cumbly and a roomal.
For a woman—	
1 seer	1 piece of cloth, 7 cubits.
For a child—	
$\frac{3}{4}$ seer	1 piece of cloth, 4 cubits.

The slaves were not cruelly treated.

Malabar.—There were slaves in the district numbering 100,000. They were frequently transferred by sale, mortgage or hire. The measure of subsistence to be given by the proprietor was fixed, and he was bound by the prescribed customs of the country to see it served out to the slaves daily. The slaves were in more comfortable circumstances than any of the lower and poorer class of natives.

(D.)—*Extracts from the Report of the Commissioners for the investigation of alleged cases of Torture in the Madras Presidency*, 1855.

Many a witness has declared to us that the people would be satisfied if the demands of the Revenue Officers were restricted to the just Government dues; we entertain no doubt but that the extortion, of what are erroneously termed "Bribes," is universal, and that when payment cannot be obtained by fair means, foul will be resorted to. Then is brought into play all that perfect but silent machinery which combines the forces of Revenue demands and Police authority; the most ingenious artifices which the subtlety of the native mind can invent are had recourse to; and it seems highly probable to us that it is a common practice with the native officers to give their own illicit demands precedence, when pecuniary means being more plentiful or easily procurable, the process of extraction is more readily complied with, under hopes and promises of future services, perhaps that of assisting in cheating Government among others, expressly with a view to keep the revenue demand as a *corps de reserve* to fall back upon, the practice of oppression and violence to extract that, being not so apparent an injustice in the eyes of the people as the application of the same measures for mere private personal purposes.*

The descriptions of violence commonly in vogue for revenue and private extortion purposes, which have been spoken to in the course of this inquiry, are as follows:—Keeping a man in the sun; preventing his going to meals or other calls of nature; confinement; preventing cattle from going to pasture by shutting them up in the house; quartering a peon on the defaulter who is obliged to pay him daily wages; the use of the kittee; Anundal; squeezing the crossed fingers with the hands; pinches on the thighs; slaps; blows with fist or whip; running up and down; twisting the ears; making a man sit on the soles of his feet with brickbats behind his knees; putting a low caste man on the back; striking two defaulters' heads against each other, or tying them together by their back hair; placing in the stocks; tying the hair of the head to a donkey's or buffalo's tail; placing a necklace of bones or other degrading or disgusting materials round the neck; and, occasionally, though very rarely, more severe discipline still.

Some stress seems to have been laid upon the existence of "instruments" of torture, and many of the gentlemen who have sent in reports to Government state their belief that the kittee has become obsolete in their districts.

That the "Anundal" (in Telugu gingeri) or tying a man down in a bent position by means of his own cloth or a rope of coir or straw passed over his neck and under his toes is generally common at the present day, is beyond dispute; and we see no reason to doubt that the kittee (in Telugu cheerata) is also in frequent use. It is a very simple machine, consisting merely of two sticks tied together at one end, between which the fingers are placed as in a lemon squeezer; but in our judgment it is of very little importance whether this particular form of compression be the one in ordinary use or not, for an equal amount of bodily pain must be produced by that which has superseded the kittee, if anywhere it has gone out of vogue, the compelling a man to interlace his fingers, the ends being squeezed by the hands of peons, who occasionally introduce the use of sand to gain a firmer gripe; or making a man place his hand flat upon the ground and then pressing downward at either end a stick placed horizontally over the back of the sufferer's fingers. Independently of the general testimony to its use deposed to before us by the complainants whom we have personally examined, we find its use believed in by Mr. G. Forbes, and admitted by the Sheristadar, who says—"Kittees are sometimes kept in both taluks and villages; if they are not forthcoming in places where they are required for use, the village carpenter is immediately ordered to procure the required number of kittees, which order is implicitly obeyed;" and in the case of Akki-nary Appana, we find a Tahsildar tried and sentenced to six months' hard labor in irons and a fine of Rs. 200 for having applied this instrument known in Telugu districts by the name of cheerata to the fingers of the complainant so lately as the middle of the last year.

It is quite certain that the practice of torture prevails in a much more aggravated degree in Police cases than for realizing the revenue. The modes resorted to in the former appear to be more acute and cruel, though we doubt if anything like an equal number of persons is annually subjected to violence on criminal charges as for default of payment of revenue.

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We have instances of torture being freely practised in every relation of domestic life. Servants are thus treated by their masters and fellow servants; children by their parents and schoolmasters for the most trifling offences; the very plays of the populace (and the point of a rude people's drama is its satire) excite the laughter of many a rural audience by the exhibition of revenue squeezed out of a defaulter coin by coin through the appliance of familiar "provacatives" under the superintendence of a caricatured Tahsildar; it seems a "time-honoured" institution, and we cannot be astonished if the practice is still widely prevalent among the ignorant uneducated class of native public servants.

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* Note.—Mr. Forbes, Collector of Tanjore, writes as follows:—"The people of India draw a wide distinction between oppressive acts practised with a personal motive, and those, which, however erroneously, they connect with a public duty: they will make complaint upon complaint and appeal upon appeal for the redress of a private wrong, when they will at the same time tacitly submit to a greater injury received in a public act: the motive of the one they see to be personal, and attach no personal motive to the other."

Among the principal tortures in vogue in Police cases we find the following: twisting a rope tightly round the entire arm or leg so as to impede circulation; lifting up by the moustache; suspending by the arms while tied behind the back; searing with hot iron; placing scratching insects such as the carpenter beetle, on the navel, scrotum and other sensitive parts; dipping in wells and rivers till the party is half suffocated; squeezing the testicles; beating with sticks; prevention of sleep; nipping the flesh with pincers; putting pepper or red chillies in the eyes; these cruelties occasionally persevered in until death sooner or later ensues.

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In the course of this investigation there is one thing which has impressed us even more painfully than the conviction that torture exists; it is difficulty of obtaining redress which confronts the injured parties.

In stating this melancholy fact we are very far from seeking to cast any unfounded imputation upon either the Government or its European officers. We think that the service is entitled to the fullest credit for its disclaimer of all countenance of the cruel practices which prevail in the Revenue as well as in the Police department. We see no reason to doubt that the native officials from the highest to the lowest are well aware of the disposition of their European superiors; and although very many of the parties, who have appeared before us in reply to our inquiry why they have not made an earlier complaint, have asked what is the use of appealing to the Collector. We have seen nothing to impress us with the belief that the people at large entertain an idea that their maltreatment is countenanced or tolerated by the European officers of Government. On the contrary all they seem to desire is that the Europeans in their respective districts should themselves take up and investigate complaints brought before them. The distances which the natives will often travel at great personal loss and inconvenience to make complaints even of a very petty nature to the Collector or Sub-Collector is of itself a proof of the confidence which they place generally in those officers. The abstinence of the native officials from such practices in or near stations where Europeans, be they civilians, surgeons, commissariat or other officers, reside and the prevalence of torture increasing in proportion as the taluk appears less exposed to European scrutiny, are strong arguments in favor of a consciousness on the part of the native officials that they cannot with impunity resort to illegal and personal violence when it admits of easy and speedy substantiation before the European authorities of the district; and the whole cry of the people which has come up before us is to save them from the cruelties of their fellow natives, not from the effects of unkindness or indifference on the part of the European officers of Government.

What then, it may be asked, are the reasons on which we found our opinion that while the natives have confidence in their European superiors, they do not promptly seek redress at their hands in every instance of abuse of authority? They are as follows: In the first place the infliction of such descriptions of ill-treatment in the collection of the revenue as we have above specified has, in the course of centuries, come to be looked upon as "Mamool," customary, a thing of course, to be submitted to as an every day unavoidable necessity.* It is generally practised probably only on the lower order of ryots, whose circumstances least permit of their making any complaints on the one hand, whilst their ignorance and timidity render them more submissive on the other; such is the native character that very often those able and ready to pay their dues will not do so unless some degree of force be resorted to. "I brought 14 rupees from my house," says a ryot, in a deposition referred to by Mr. Lushington, "but only paid 6. I brought the said money to pay, but as no violence was used towards me, I did not do so. Had I been compelled, I would have paid them."* And in all these cases, it is probable that a sense of the justness of the claim operates in their minds against seeking redress for ill-treatment, which, but for their own stubbornness, they might have avoided. The violence ordinarily used is not of such a character as to leave those marks upon the person which might be appealed to in incontestable corroboration of the truth of the sufferer's story, and we cannot abstain from reiterating our opinion that the great proportion of the acquittals and the lightness of the punishments consequent upon such cases as appear to have been substantiated to the satisfaction of the magistracy, may have had a serious effect in deterring the ryots from bringing forward more numerous complaints.

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The distances which those who wish to make complaints personally to the Collector have to travel; the fear that their applications by letter if permitted to reach head-quarters unadulterated by misinterpretation will be returned with the ordinary endorsement of a reference to the Tahsildars; the expense and loss of time which a visit to, and more or less prolonged attendance upon, the Collector's office entail; the utter hopelessness after all is said and done, of the European authorities personally investigating the case, generally speaking; the persuasion that a reference of the petition to the Tahsildar is likely to end in a nullity; the immense power wielded by the native servants in the districts and those in the Collector's office, who work together in concert to

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* Mr. Forbes, Collector of Tanjore, writes as follows:—"The ryot will often appear at the cutcherry with his full liabilities in his possession, tied up in small sums about his person, to be doled out, rupee by rupee, according to the urgency of the demand, and will sometimes return to his village having left a balance undischarged, not because he could not pay it, but simply because he was not forced to do so."

render all complaints to the superior European officials nugatory; the probability that if any trial takes place before the Tahsildar the complainant's witnesses will either be bribed and bought off or intimidated, or, if they appear, that their statements will not be believed, or will be garbled, and an unfavourable report upon them returned to the Collector; above all perhaps, the conviction that he who seeks redress at the hands of the European is thenceforth a marked man amongst the native officials; that his whole future peace and safety are jeopardized by this attempt, and that every means of annoyance and of oppression, even to false accusations of felony, will be brought into play against him, until his own ruin and that of his family are sooner or later consummated; some or all of these circumstances unite in every case, in more or less forcible combination to render redress not only difficult, but in many instances almost impossible; at the same time it is to be remarked that the authority of the Tahsildar must be supported by his European superiors against the numerous false charges which are unsparingly preferred by the intriguing ryots.

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The character of the Native Police has been drawn by more than one writer in the reports furnished to Government.

Mr. Mackenzie writes as follows:—"I have no hesitation in stating that the so-called Police of the mofussil is little better than delusion. It is a terror to well disposed and peaceable people, none whatever to thieves and rogues, and that if it was abolished *in toto* the saving of expense to Government would be great, and property would be not a whit less secure than it now is."

Mr. Saalfelt says:—"The Police establishment has become the bane and pest of society, the terror of the community, and the origin of half the misery and discontent that exist among the subjects of Government. Corruption and bribery reign paramount throughout the whole establishment; violence, torture and cruelty are their chief instruments for detecting crime, implicating innocence or extorting money. Robberies are daily and nightly committed, and not unfrequently with their connivance. Certain suspicious characters are taken up and conveyed to some secluded spot far out of the reach of witnesses; every species of cruelty is exercised upon them; if guilty, the crime is invariably confessed and stolen property discovered; but a tempting bribe soon releases them from custody. Should they persist in avowing their innocence, relief from suffering is promised by criminating some wealthy individual, and in the agony of despair he is pointed to as the receiver of stolen goods. In his turn he is compelled to part with his hard earned coin to avert the impending danger. Even the party robbed does not escape the clutching grasp of the heartless peon and duffadar; he is threatened with being torn from his home, dragged to the cutcherry and detained there for days or weeks to the actual detriment of his trade or livelihood, unless he point out the supposed thieves. The dread of, or aversion to, the cutcherry is so great that the owner would sooner disavow the stolen article and disclaim all knowledge of the property, though his name be found written upon it in broad characters; while such is the actual state of things, and while the people entertain such a lively horror of the Police, it is not possible to expect a single victim of torture to come forward and arraign his tormentors; or to bring the charge home to any one of them after the deed has been perpetrated in some ruined fort or deep ravine situated miles away from the town or village."

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Mr. J. Mackenzie, merchant of Bimlipatam, gives the following account:—"Since the receipt of your communication, however, I have made it my duty to inquire into the subject as far as my opportunities permitted, and the result of my inquiries leads me to the conclusion that the charge has been greatly exaggerated, and that although the use of torture or coercion in the collection of the revenue cannot be denied, its practice is of very rare occurrence, and not at all of the deep and atrocious nature alleged, and I can confidently state, that it is not had recourse to in order to collect an immoderate kist, or, as some writers in the *Athenæum* assert, to screw out of the ryot, over and above his kist, a further sum for the benefit of the revenue servants. I am convinced that this charge is quite unfounded at least as regards the district of Vizagapatam. It is not in this way that the revenue servants make money. I believe that I can explain when torture is made use of. There is a class of ryots known as Nadars, whom a faulty revenue system has taken out of their proper position and converted into ryots, whereas they were never intended for any other position than that of laborers or servants to Mootabar ryots. Now these Nadars are compelled to undertake the cultivation of lands which the Mootabar ryots are not disposed to take up. It is unsafe to make them such advances as would give them the means of well cultivating their lands; they cannot be trusted; they are not to be made honest or respectable; their lands are consequently badly cultivated and their crops scanty, and scanty as they are, they generally endeavour to make away with them and to evade the payment of their kist, as they really live by what they can pilfer. Now it is in such cases that punishment, or, as it is called torture, is had recourse to. The Tahsildar knows that crop has been made away with, and that the ryot has the proceeds concealed on his person, he refuses to pay. What is the Tahsildar to do? Sell his property? He has no tangible property. Send him to jail to be well lodged and fed at the expense of Government? He does neither; he flogs him or coerces him in some other way, and rupee by rupee, anna by anna, drop out of unexpected places. One such

case is noised about, and the example serves for a long time. This I believe to be the true statement of the torture used in this district. I need not say that it is difficult to prove. The Tahsildar takes good care that no witnesses who are likely to give evidence against him are present. No laws can eradicate it, it has been the practice of the country from time immemorial; the natives in general think it all right; the very nature of the people must first be changed."

(E.)—*The Madras Ryot by Mr. R. A. Dalyell in* 1866.

During the ten years preceding 1866, the price of all the agricultural produce has nearly doubled, and that consequently the agricultural proprietor was much better off at the beginning of 1866 than he was at the beginning of 1856, and that there was a still greater improvement in his position as compared to what it had been in 1846. As nearly the whole of his outgoings, whether for food or wages, are mere deductions from the gross produce of the land, as his family subsist on the grain raised and wages are paid in the same commodity, his surplus produce has remained nearly the same in quantity during the twenty years, whereas the market value of that surplus has increased threefold, if no allowance be made for the depreciation of the value of the precious metals which has taken place during this period.

In order to the better understanding of the extraordinary improvement that has taken place in the position of the agricultural interest, it will be advisable to consider the nature of the tenures on which land is held in the Madras Presidency. As already stated, a very large proportion of the cultivated area is held direct from Government by peasant proprietors termed Government ryots. According to the statistical returns, there were no less than a million and three-quarters of these persons entered in the registers as land-holders, and their holdings are usually infinitessimally small. Only 420 paid 100£ and upwards as Government land-tax, which is supposed to represent half the net produce of the land. Upwards of a million and a half paid less than Rs. 31 or £3-2-0, and of these latter, upwards of a million paid less than Rs. 10 or 1£. As has been already shown, the cultivated land held by the registered ryots is about 18 million acres, the average extent of the holdings is therefore 9 acres, but if the million sub-tenants who are entered in the returns as holding under these registered ryots be taken into account, the average size of the holdings will be reduced to 6 acres, supposing, of course, that every registered ryot who sub-lets land retains an equal quantity for his own use. This minute sub-division of the land into small holdings has often been advanced as the great objection to ryotwari system of tenure, but after all it should be remembered that this objection applies equally to the zemindari system, and that, notwithstanding the difference in the value of money, only a few years back there were nearly two millions of small landed proprietors in France whose holdings in no case exceeded 5 acres; that in the present Kingdom of Prussia, out of a population of nine millions dependent on agriculture, there are upwards of two million proprietors of land, and that upwards of a million of these do not possess more than 3 acres; and that in Ireland, in 1861, there were 39,210 persons holding land less than an acre in extent as proprietors or tenants, 75,141 holding between 1 and 2 acres, and 164,000 from 5 to 15 acres.

* * * * *

Unfortunately the share of Government was generally fixed too high, and the result of this over-assessment, increased as its pressure has been by the fall in the value of produce since the settlement was made, has never allowed the system a fair trial. Various restrictive rules also led to much interference with the ryots, though they were far from being a necessary consequence of the system. These restrictions are now being removed and the reductions recently made, or in progress, and the correct survey, classification and re-assessment of the land now in contemplation, will do away with these disadvantages, and it may be expected that the superiority of a system which encourages industry and enterprise, by being based on individual proprietorship, will be more clearly evinced.

* * * * *

The position of every description of landholder, whether ryot, zemindar, or inamdar, must have improved very materially during the last 15 years. So far as the first class was concerned, the fall in prices, which had taken place between the early part of the century, when the money rates of land-tax payable to Government were fixed, and the year 1850, had had such a serious effect upon their resources, that very liberal reductions were then made in the assessment of all the ryotwari lands in those districts where the rates pressed with severity upon the ryots or where they were so high as to keep land out of cultivation altogether. A special department for the re-assessment of all districts on liberal and scientific principles was also organized. The position of the Government ryot was consequently at once much improved and the steady rise in prices, which has taken place since that period, has, of course, still further benefited him, but this latter benefit has also been obtained by the holders of land on

other tenures, the zemindar and the inamdar, and their respective tenants. It has been already shown that an acre of unirrigated land produces on the average 190 Madras measures, or about 5 cwt. of grain, and that an acre of irrigated land produces 370 Madras measures or 10 cwt. of rice. The Government ryot, therefore, who held, say, 6 acres of "dry" land and 2 acres of "wet," for which he paid, say, Rs. 20 per annum to Government as land-tax, obtained for the produce Rs. 105 in 1856 and Rs. 209 in 1866 as noted in the margin. On the other hand, the ryot holding the same extent of land under a zemindar or inamdar, after giving half the produce to his landlord, obtained in 1856 only Rs. 52-8-0, the price of 15 cwt. of dry grain and 10 cwt. of rice in 1856, and in 1866 Rs. 104-8-0, the price of the same quantity of grain in that year, the zemindar, or inamdar, in this case, taking the balance of advantage obtained by the Government ryot. This improvement in the position of the agriculturist has manifested itself in the very large increase in the area of land under cultivation, for, whereas, even in 1856, there were less than 10 millions of acres held by registered Government ryots, there were upwards of 16 millions of acres so held in 1865.

1856—	RS.
Value of the produce of 6 acres of dry land ..	50
Do. do. of 2 ,, of wet ,, ..	55
	105
Deduct tax (say) ..	20
	85

1866—	RS.
Value of the produce of 6 acres of dry land ..	104
Do. do. of 2 ,, of wet ,, ..	105
	209
Deduct tax (say) ..	20
	189

* * * * *

The position of the agricultural laborer and, indeed, of all those dependent upon wages had not, at any rate, seriously deteriorated during the 10 years preceding 1866, though the enormous increase, which has taken place in the price of food, must press hardly upon those trades for which the remuneration is fixed, by custom, at a certain rate in money. When reporting on this subject about three years ago, the Board of Revenue, after communicating with the Collectors of districts, stated that, as a rule, all agricultural laborers were still paid in grain, and that these grain wages had not risen materially during late years. As to other classes of laborers who were paid in coin, they observed that their wages had risen considerably, and that the increase had then kept full pace with the enhanced price of food. Compared with former rates, the wages were stated to be, in some cases, double of what they formerly were, but the general proportion of increase was 50 per cent., and only in a few cases had the increase been as small as 25 per cent. These conclusions are borne out by the increase which has taken place, during the last 15 years, in the pay of all domestic servants in the families of Europeans in India.

The position of that portion of the population whose wealth is derived from mercantile operations has improved, at any rate, in an equal ratio with that of the agriculturist, if we may judge by the progress which has taken place in the trade of the Presidency. The principal portion of this trade is carried on at the port of Madras, that is, about one-half of the export trade and two-thirds of the import trade. The greater part of the balance of the export trade is from the ports of Cocanada, Negapatam and Tuticorin, on the East Coast, and from Calicut, Cochin, and Mangalore, on the Western Coast. Large exports of cotton take place from Cocanada and Tuticorin, and of grain from Negapatam, whereas the principal articles of export from the western ports are coffee and oil-seeds. The principal item of import at most of these ports is piece-goods, though grain is also largely imported into the Malabar district.

On the whole, then, it is impossible to arrive at any other conclusion than that the mass of the population of the Madras Presidency have considerably progressed in wealth during the 10 years previous to the famine of 1866. The whole of the agricultural interest, which includes certainly three-fourths and perhaps four-fifths of the population, were in twice as good a position at the end of this period as they had been at its commencement, and a large number of them had made enormous gains during the cotton famine in England, the ryots of the district of Bellary alone having, it is estimated, obtained an increase to their capital of nearly a million and a-half sterling on this account. The mercantile class, or, at any rate, such portions of them as were interested in the over-sea trade, had doubled their business, and the position of the poorest classes had certainly not deteriorated. Further, while private wealth had increased to this extent, taxation had been augmented by less than 25 per cent., so that, certainly, three-fourths of the increased profits obtained by the population were enjoyed tax free. At the commencement of the distress the people were, consequently, in a better position than they had ever occupied in any previous year of famine.

(F.)—*Results of the enquiries made by the Board of Revenue as to the condition of the labouring classes in* 1872 (*Proceedings of the Board of Revenue, dated* 11*th November* 1872, *No.* 2179).

Board of Revenue—Labourers.—The general opinion was that the condition of the labouring classes was rapidly improving. Mr. Brandt and Mr. Stuart took the opposite view, but they evidently referred to farm labourers, the old prædial slaves. Wages paid in grain, like those of farm labourers, continued almost stationary, and the rapid increase in money wages was to a great extent neutralized by as rapid a rise in prices. The labouring classes had, however, fully shared in the general improvement which was visible everywhere, and in many places large public works, increasing trades, and improved facilities for emigration had made their advance more rapid than that of other classes.

Honorable V. Ramaiyangar.—The agricultural labourers in Tanjore called "pannials" were a kind of semi-serfs squatting on the estates to which they were attached. According to the practice of the district, 40 goolies of dry land out of the holdings of a mirasidar were exempted by Government from assessment and made over to each "pannial" working under him. The mirasidar supplemented this with a grant of 60 goolies, of which he himself paid the assessment. He further granted to each labourer 50 goolies of "nunjah" land free of assessment. The 100 goolies of dry land was calculated to yield 7 kallams * of ragi, besides vegetables and enough of ground-nut to supply him with oil for the use of the family. The 50 goolies of wet land were computed to yield 5 kallams of paddy. His wages for daily work consisted of a Madras measure of grain per diem and this for about nine working months in the year would give him 9 × 30 or 270 measures = 11¼ Tanjore kallams. His *calavassam* on the threshing floor at the time of harvest gave him about 11 kallams more. The pannial's wife earned, by beating paddy and separating the husk from the grain on the mirasidar's estate, about 6 kallams of grain a year at the rate of 12 measures a month, so that the total earnings of the family in one year were as below :—

	KALLAMS.
Yield of dry land	7
„ of wet land	5
Daily wages	11
Calavassam	11
Earnings of the labourer's family	6
Total ...	40

which at an average price of one rupee a kallam was equal to about Rs. 40 in money. The labourer generally earned something by working as cooly during three months in the year in which he was not employed in the field, and including this and the presents he got on festival days, the total earnings of the family were Rs. 4 a month. A non-agricultural labourer and his family in the rural parts of the district earned about the same sum at the rate of three annas per diem.

The agricultural labourers in other districts did not earn so much as in Tanjore. In some districts, their wages were, on an average, but two Madras measures of grain per diem, or 60 measures a month, equal to 12 × 60 or 720 measures or 90 marakals per annum. This was worth Rs. 30 or Rs. 2½ per month. Taking the whole Presidency, he was of opinion that it would probably not be much wide of the mark to assume the average earnings of unskilled labourers to be about Rs. 3 a month. There was no doubt that the wages of labour had increased since fasli 1263 (1853-54) though not in proportion to prices, the latter having risen by 100 per cent. while the former rose by about 50 per cent. So far the condition of the labouring classes must be held to have improved.

Mr. P. Chentsal Row.—The money wages of labourers everywhere nearly doubled, but wages to agricultural labourers were paid in grain and continued unaltered. A full grown labourer in Nellore (of which Mr. Chentsal Row was a native and a landholder) got from 1½ to 2 tooms † of paddy or one toom of jonna or ragi monthly with a cumbly and a pair of slippers a year. This was all that had been always paid. The condition of the agricultural labourers had not materially or at all improved, excepting in towns and villages in the vicinity of the railway.

Mr. Wedderburn, Collector of Coimbatore.—Wages were good and employment general; in some places skilled labour, such as, that of the carpenter, the mason, &c., was very high owing to the extension of the railway.

* A Tanjore kallam = 3 Madras marakals or 24 measures, each containing 133 tolas of rice.

† A toom = 37·1 Madras measures; its value in the country was about Rs. 1¾.

There was an increase in money wages; grain wages were the same as to quantity; but more valuable relatively to money. The cultivators or field-hands of the irrigated lands working for the landlords remained in much the same condition; ryots cultivating their own lands, in other words, owners of dry land, had, by the sinking of wells at their own cost, without being charged for the improvement, as was usual under the old native system, advanced in wealth and comfort. The ryot proprietor and his sons worked their well, tended the cattle, and ploughed the fields; all worked who had not the means to be idle; the females also spun.

	Unskilled field labour, in cash or kind. 30 years ago.			At present.		
	RS.	A.	P.	RS.	A.	P.
Per day—						
Man	0	1	4	0	3	6
Woman	0	0	10	0	1	8
Per month—						
Man	1	12	0	4	0	0

Next there were the lowest classes in every village who earned their subsistence by cutting grass, weeding fields, &c.; except in unfavorable seasons when grass failed or cultivation was not carried on, they maintained themselves according to their own standard; when there was no thought of the morrow and people multiplied without the restraints which better circumstances or higher standards of living entail, there was no likelihood of much advancement. But though emigration agents were beating up for recruits in every village and bazaar, and promised food, clothing and Rs. 5 per mensem, apparently they met with limited success; 90 in a population of 1¾ millions appeared before him as magistrate, to be attested, in the course of 12 months from November 1871 to November 1872. There was neither fear of the sea nor of distant travel and those that went had usually no local tie.

Mr. Venkatesiah, Deputy Collector, Chingleput District.—The wages or earnings of the labouring classes were then nearly double of what they were some fifteen years before, owing partly to the rise in the price of grain and partly to the liberal rates at which they were paid by the Railway Company and the Public Works Department. A common labourer working at the roads got as much as three annas a day, while his wife got an anna and-a-half. Thus a family consisting of a wife and a husband made up about Rs. 80 a year exclusive of non-working days; whereas their annual income in former days had not exceeded half the latter sum.

Mr. Chase, Collector of Kurnool.—Agricultural labourers were generally paid in grain and as the rates of payments seldom changed, their condition had been stationary and had made no perceptible improvement. The wages of non-agricultural labourers, however, had considerably increased, owing to the operations of the Irrigation Company and the general rise of prices; but after the completion of these works in 1870 and the fall in prices, especially in that of cotton, the rates of wages had a downward course, and the condition of the labourers at that time was not much better than what it was 15 years before; and any increase in the rate of wages was nearly counterbalanced by the enhancement of prices, so much so that when coolies were wanted for road work at a time when field work was available, they invariably preferred the latter, which was paid for in grain, to the former, which was paid for in money. Their food and clothing were of the same kind as what they were before. They ate the same coarse grain and used as condiments the same *chatney* composed of hemp-leaves or tamarind fruit. They wore the same coarse clothes and slept on the same rope cots. The women put on no more jewels than they did in former days; he mentioned this because it was a well known fact that when a native was improved in condition, the first thing he did was to purchase jewels for his wife and children.

Mr. Sribaliah, Deputy Collector, South Arcot.—The position of the labouring classes had improved. In the South Arcot district indigo cultivation had increased enormously. Indigo vats were found everywhere. The rate of daily wages to labourers in fields had almost doubled in the past years when there had been a rise in prices. There was a demand for labourers in every direction. A labourer in the field got his wages in kind at the time of harvest and in money at other times. In cash it was two annas and in grain a little more than three Madras measures. Labourers working in the indigo vats obtained three annas a day; but they were not employed all the year round. He estimated their monthly income at Rs. 3½ or Rs. 42 per annum. There was another class of labourers who worked for monthly wages in kind. Their monthly wages were 27 Madras measures of paddy or ragi, besides one meal every day. They also got about 7 or 8 per cent. of the outturn at the time of harvest called *calavassam* and also a rupee in cash. If the approximate outturn of a field managed by one servant were 100 kallams, the labourer's income would be—monthly wages=324 Madras measures, calavassam=252 Madras measures, and this at a rupee for 30 measures would be Rs. 20; adding to this one rupee in cash and also the money value of one meal every day, which at 6 or 8 pies a day amounted to one rupee in the month or 12 rupees in the year, the total wages would amount to Rs. 33 and it was more or less this sum that the labourer got from his master every year. This did not include the wages of his wife.

Mr. Puckle, Collector of Tinnevelly.—The wages of labour in this district were high. Four annas a day for men coolies had been the general rate for the previous 10 years. At harvest time everywhere and throughout the year in the northern taluks the rate had been as high as six annas a day, but latterly there was a decrease and during the non-cultivation

season of 1872 any quantity of labour was procurable at Palamcottah at from three annas to three annas and-a-half per diem. At the cotton screws at Tuticorin men coolies were receiving four annas a day, and in the coffee estates on the hills the same rates prevailed. The agricultural *pullars* attached to the land received their wages in kind as formerly. The position both of the free labourers and the *pullars* in this district was remarkably good; they were better fed and clothed than similar classes in any of the districts south of Madras, and their houses as a rule were superior to and were very different from the squalid huts that were to be found elsewhere.

Mr. Brandt, Sub-Collector of Tinnevelly.—The following was the result of his experience and of enquiries made unofficially among those personally acquainted with the matter, and among some of the labourers and coolies themselves. The hereditary cultivating peasants, *pullars* as they were there called, who not many years previously had been absolute slaves and whose condition was but little above slavery, were invariably paid in grain, whether in zemindaries or lands held by other landowners. The working season was about 8 or 9 months in the year, of which some 60 days they were employed in cultivation and some 40 days in harvesting operations; during the rest of these 8 or 9 months they got some odd work in the way of baling water and so on.

The earnings of a *pullan* and his wife during the working season in the Valliyur division of the Nánguneri taluk were as follows :—

	Kotahs.	Marakals.	Measures.
Two measures of rice a day or for 9 months ...	3	4	4
Harvest allowances	1	10	4
Gleaning	1	0	0
Special allowances called *swatantrams* or *nallanashtam* (allowances for good or for bad) as in the case of a birth, marriage, maturity of a child or death in the family	0	6	0

Calculating the kotah at Rs. 6 in money this was Rs. 36 in the year.

The expenditure was as follows :—

	RS.
Value of diet and household expenses	24
Drink, without which they would not work	6
Clothing	6
Total ...	36

	Kotahs.	Marakals.	Measures.
In Shermádevi in the Ambásamudram taluk, a *pullan* was reckoned to get about a measure and-a-half and his wife a measure a day in the working season or	1	10	3
Allowances at peshanam harvest	0	10	4
Do. at kar harvest	0	7	4
Swatantram	0	1	3
By other field labour	2	10	0
Gleaning	0	4	0
Extra jobs	2	0	0
	7	0	0

equivalent to Rs. 42 per annum. The expenditure was fully equivalent to the income. For a considerable part of the year these labourers could not take a full meal at all.

A cooly or day labourer's wages varied from two annas to three annas four pies per diem and his wife's earnings were taken at from one anna four pies to two annas, according to the nature of the work; for mere carrying and light jobs the lower rates were given; for the higher, such work as erecting mud walls, rude building operations and so on, was exacted. The higher rate was that usually paid by the Public Works Department. They were paid sometimes in kind and sometimes in money. Allowing for feast days, days in which religious ceremonies, bathing in oil, &c., were performed, a cooly would not work more than two-thirds of a month and the working season could not be put down at more than 8 months; the earnings of a cooly and his wife might accordingly be taken at between Rs. 48 and Rs. 60 a-year, according to the nature of their work, and taking their expenditure as equivalent to 7 kotahs of paddy (or at Rs. 6 a kotah) equivalent to Rs. 42 or at the higher rate as equivalent to Rs. 55 a year, there was a margin of saving which, however, was actually but seldom put by. There was, however, no doubt that this class was better off than the hereditary farm servants.

The *shanars* or palmyra-climbers simply got a share of the sweet toddy and the jaggery or coarse sugar which they collected, from their employers. One *shanan* could not extract the produce of more than 30 trees in the working season and from this he got a share and sold such of the jaggery as he did not require for consumption. The working season comprised some 8 months and his earnings could not be more than Rs. 3 or Rs. 3-8-0 per mensem, or in

other words Rs. 24 or Rs. 28 a-year. They had only one meal a day, consisting of rice or other grain, with some toddy or jaggery during the daytime.

On the whole, the labouring classes could earn little more and often not enough to keep them in the bare necessaries of life; where a man and his wife had children not old enough to contribute their small quota of labour, they were still more hardly pressed; when their children were old enough to labour, their family earnings would be more, while their expenditure was not proportionately increased. There had been no increase in the wages of the hereditary farm labourers nor was their any likelihood of its increase. These people were destitute of any wish, or, at all events, any idea as to how to better themselves; they had no inclination to emigrate, as many of the cooly class did. If they could live and marry in a condition short of absolute destitution, that was enough for them. In the earnings of day labourers there had been a rise as calculated in money as there had been still more markedly in the remuneration of more skilled labour, such as that of carpenters, goldsmiths, ironsmiths, &c.; but these have not been, in the case of the former at all events, more than commensurate with the diminished purchasing power of money.

In the condition of the farm-labourers there had been one decided improvement, of which they themselves were aware, that their employers could not ill-treat them and overwork them with impunity, and they knew that they could have redress and to whom to apply for it; and compulsory labour was at an end. But so strong was the feeling of dependence on their employers and so potent the influence of the latter, that in consideration of a small present, cases of serious ill-usage and violence were even then hushed up. They were, moreover, very often in debt to their employers, for grain advanced for some family ceremony or for necessities in times of want; from this additional enthralment they could hardly ever expect to free themselves.

Mr. C. T. Longley, Collector of Salem.—Labour in the Salem district was of two kinds—ordinary and agricultural. The first represented labour employed on tanks, roads and other public works and the second, labour connected with cultivation.

Ordinary labour.—Both men, women and children of both sexes (above 7 years of age) were employed on ordinary labour. Their wages were as follow :—

	Per diem. ANNAS.
A man cooly	2 to 4
A woman cooly	1 to 2
A boy or girl	1 to 1½

The rates of wages varied according to the demand, but the average might be set down as follows :—

	Per diem. AS.	P.
A man cooly	2	6
A woman cooly	1	4
A boy or girl	1	0

The classes chiefly employed on ordinary labour were *Vellalas*, *Pullies*, *Pullans*, *Pariahs* and *Reddies*. Muhammadans were also employed as labourers, but not extensively. The classes employed on ordinary labour were mostly those that had no lands or craft. But the women and children of the ryots were frequently employed on ordinary labour, when they had no work on their own fields. When agricultural operations were extensively carried on, especially at sowing of the wet crop, labourers for ordinary labour were very scarce owing to wages of agricultural labour being much higher.

Agricultural labour.—Agricultural labour may be divided into two kinds, viz., ordinary and extraordinary.

Ordinary agricultural labour.—Every ryot whose holding was larger than he could cultivate with the assistance of members of his own family was obliged to call in the assistance of labourers known as pannials (*panniam* means cultivation and *al*, labourer). These *pannials* were paid in two ways—

(1st) by a monthly grain fee varying from 24 to 40 measures of either cholum, cumbu or ragi, besides an annual ready money allowance of Rs. 2 to 5.

(2ndly) by a monthly payment in money of Rs. 2½ to 4.

The first mode of payment was the one universally observed in all purely agricultural villages, *i.e.*, those which had no trade, like the Cauvery villages.

Extraordinary agricultural labour.—Extraordinary agricultural labour was chiefly required for irrigated cultivation. The labour consisted of ploughing, sowing, weeding and harvesting. The wages were high. Females as well as children were employed. Men ploughed, made ridges, and levelled fields; the children trod in leaves for manure, whilst women took out the seedlings from their nursery and transplanted them over the field at a distance of about two inches apart. This was at the commencement of the rice cultivation in September and

October. A month subsequently females only were employed for transplanting and weeding. They were paid from one-and-a-half to two annas in ready cash. At the harvest time the labourers would not receive payment in money, but demanded it in grain. They were paid from 3 to 4 Madras measures per diem, two annas six pies or three annas four pies at the commutation rate.

Increase in the number of labourers.—The extension of cultivation and the prosecution of works of public and private enterprise had to a great extent increased the number of labourers. Besides the labouring classes already mentioned, there was a third class, the purely cooly, who had no lands or other means of livelihood. They had no houses of their own and they generally emigrated to places where they could get housed as well as earn wages. They were employed chiefly on the Shevaroy hills, where they occupied the cooly lines of the planters and were paid at the rate of a rupee for 6 days' labour.

Condition of the purely cooly class.—The condition of the purely labouring classes had certainly improved during the previous 10 years. They were better clad, wore some ornaments, and sought for more comforts and better living. Their condition, however, depended on the different castes to which they belonged. For instance, the *Vellalan* was frugal and saving in the extreme. His hard-working wife knew no finery and was content to wear for the whole year one, or at the utmost two blue cloths. The husband lived on the cheapest of dry grains and it was only at high festivals that a platter of rice and a little meat were prepared. On the other hand *Pullies* and *Pullars* were the very reverse, especially the latter. They were improvident of the morrow; "sufficient unto the day" was their motto. They spent their money as fast as they got it. They lived upon rice and meat as often as they could and delighted in gay clothes and ornaments.

Mr. J. F. Price, Sub-Collector of Salem.—Artisans were usually paid by the day, but they sometimes did piece-work. The exception was the village blacksmith who was paid sometimes in charcoal, but custom in this respect varied and in all large villages this workman was either paid by the job or by the day. *Wodders*, who did stone and earth work, usually made a contract, and the chief man and his gang united to do the work and divided the sum paid for it among themselves. When they worked for daily hire, their charge was from 4 to 5 annas a day. For ordinary coolies the payment ranged from 3 annas for the best labourer to 9 pies for a small boy of about ten years of age. Women ordinarily got one anna six pies and young girls 6 pies per diem. The customary arrangement as regards farm labourers was that the master gave from 3 to 4 rupees a year, from 3 to 4½ kandagams (130 Madras measures each) of ragi, and if he was a wealthy and liberal man, a couple of coarse cloths at the Pongal. Boys were hired by the year, and the arrangement was that the master gave them their food, a place (usually the stable) to sleep in, an ordinary handkerchief for the head, a small cloth and a cumbly. When Mr. Price first joined that district, the regular rate of hire of farm labourers had been a pagoda for a year, and from one and-a-half to three kandagams of ragi. The terms for boys had not altered, but there was then a tendency to ask for a small money payment, a rupee or so, in addition to food and clothing. The rates for daily coolies, when he first went there, ranged from 2½ annas to 6 pies for males and from one anna to 4 or 5 pies for females. The wages of artisans were on the same scale; a bricklayer who claimed 12 annas a day only got 9 previously and that was the charge for the best class of workmen. The increase in the price of labour dated from the time of the famine, when the cost of the necessaries of life of every kind was so great that the Government officials had to increase the wages paid by them to labourers. Since then though ragi, for instance, had fallen from Rs. 26 to Rs. 2½ per kandagam, which latter was its price at that time, it was impossible to reduce the rates. Coolies could get work almost everywhere, and in order to be able to retain them during the weeding and harvesting seasons, when the ryots paid the Government rates and added to them a measure or a couple of measures of ragi a day, besides food, the Government was obliged to pay the same price all the year round. Mr. Price once tried to reduce the pay of the coolies, and they nearly all struck and brought his road work to a standstill at the most important part of the season.

There had been a marked improvement in the condition of both the labouring and artisan classes during the previous 5 years. The famine had given them an opportunity for increasing the rates paid to them, and they had never, though there had been a considerable period of cheapness and plenty, allowed these to retrograde. The labourer then received three annas instead of two annas and-a-half and he paid only Rs. 2½ instead of Rs. 26 a kandagam for ragi, which was his chief article of food. It was manifest, therefore, that if he could have lived on his two annas and-a-half when ragi was sold at Rs. 26 a kandagam or even Rs. 12 or 15 at which it had stood for some time, he must have either saved or spent something on extra articles or luxuries when he received 3 annas and spent only Rs. 2½ for a kandagam of ragi, which would last for some two months. His personal observation fully bore out this view. The carpenter dressed better than he used to do; occasionally he wore a laced turban instead of the invariable red cloth handkerchief of former days; was sleek and fat; had often land of his own and was careless in his work. The labourer too was to be seen with a decent cloth instead of a dirty rag round his waist; he occasionally went away at cropping time to sow his small patch of land and returned to cooly work when there was no cultivation going on. He was independent and would not be beaten down in his wages; and there were fewer beggars or

persons who stole from want, than there used to be. Any able-bodied man or woman cooly got work, and the difficulty was not to select coolies from a large number of applicants, but to get them at all.

Mr. Macgregor, Collector of Malabar.—Except in the neighbourhood of large towns, wages were paid in kind and averaged two Madras measures of rice for a first-class cooly. The women and children earned proportionately less. The great majority of agricultural labourers were permanently entertained by the landowners, and these were paid a measure and-a-half per diem whether they worked or not. This rate of pay was very little more than enough for a bare subsistence. It admitted of an occasional drink. From a report drawn up by his predecessor in 1863, there was little difference perceptible since then in the rate of wages.

There was no marked improvement in the position of the agricultural labourers during the thirteen years he had experience of the district. They were slaves in everything but name and up to no very distant period had invariably been sold with the land. There were abundant opportunities for this class to better themselves by going to work in Wynaad, but comparatively few availed themselves of this, because they preferred the freedom from anxiety which the protection of a landowner afforded.

In the towns there had been a marked increase of the rate of wages, which was four annas. This class was not much better off than it had been previously as the price of food had also increased.

Mr. Foster, Collector of Godávari.—The ordinary labourers in the Godávari district got 3 or 4 annas a day; they were almost entirely paid in money; before the anicut was made, the daily wage of common labourers was one anna and that was sufficient to maintain them. The cultivating labourers were usually kept as private servants by the pattadars and were given food, &c., all the year round and about two *putties* of grain at the harvest, which, if paddy, would be worth about Rs. 40. Many of these labourers had of late years become pattadars themselves, employing in their turn hired labourers. In the Bellary district the practice of hiring labourers to cultivate was not so common as in the Godávari district; the poorer classes there had small holdings and all the members of the family assisted in cultivating the land; but in the delta taluks of this district the landholder and his family seldom took any part in the actual cultivation of the land; they did not let it out so much as cultivate it by their own private servants maintained all the year round, so that the position of these labourers was much better in Godávari than in poorer districts; but this was the case in the years preceding 1872, after the anicut was made. In the food the labouring classes ate and in the clothes and jewellery they wore there had been a great improvement since that time.

Mr. A. J. Stuart, Sub-Collector of Rajahmundry.—The ordinary rate of wages obtained by a labourer was 3 annas a day or Rs. 67¼ per annum, if he managed to find employment every day, which probably was rarely possible. The price of rice then was an anna a seer in Rajahmundry and 3 annas would have done little more than feed 4 or 5 people. Occasional expenses, such as a shred of clothing for men and a common cloth for women, would have disposed of any balances and there was always the toddy shop at hand if there was any unusual balance. The farm labourer was paid chiefly in grain; his earnings were less than the above, but more certain, and he had a master to depend upon in case of any unexpected expenses, or for such outlay as was incurred in marriages or funerals; the earnings might be estimated in the delta at about 2 putties of paddy worth Rs. 50. It was paid in various ways, but amounted on the average to about 2 putties, just sufficient for the support of his family. On the whole, by far the greatest part of the population was poor and had little beyond food, clothing and shelter; in no country in the world was the taxation so high in proportion to the income of the people it was raised from; and little or no advance was observable in the condition of the masses and certainly none in that of the labouring classes.

Mr. H. E. Sullivan, Collector of South Arcot.—The full and interesting account furnished by Mr. Sullivan regarding the condition of the labouring classes in the South Arcot district is given below :—

As regards the present condition of the labouring class, there is not the least doubt that it has materially improved during the last twenty years. It is somewhat difficult to estimate the *annual* earnings of a labourer, as the majority are not employed on the same work or remunerated in the same manner all the year round. Agricultural labourers may be divided into two classes: those who form the regular farm staff and who are engaged at the rate of one man per plough and the occasional hands who are taken on when required.

When the first description of labourers is engaged, it is usual for the employer to make him an advance of money, varying from Rs. 7 to Rs. 35, which is known as the "Mothakadan" or first loan, which binds him to the service of his master. Neither this loan nor any subsequent advances, which, on the same principle, he may receive from his employer, bear interest nor is repayment of the capital sum demanded unless the labourer elects to quit the service. This class of labourers, although they are attached to the farm under the system above described, are not employed on it all the year round, and during certain months of the year their services are dispensed with, and they are at liberty to take employment elsewhere,

being bound, however, to come back whenever required. Whilst regularly employed on the farm which is generally from June to November they are paid monthly and in kind, never in money. The following are the ordinary rates :—

45 Madras measures of varagu,
11 ,, ,, of ragi,

or occasionally thirty-four measures of paddy are substituted for the varagu. When taken on again for the harvest, which commences in December, the labourers employed receive as their remuneration 5 per cent. of the grain harvested. This is called callavasam, the labourers receiving five callams out of every 100 callams got in.

The extra hands who are taken on when agricultural operations are in full swing are paid daily wages, either in money or kind or both. If in money, the wage is one anna per diem and two meals of congee; if in kind two Madras measures of paddy, besides the congee.

Going back again to the permanent farm labourer or as he is known in the south the "padial" or "*padiachy,*" it would not appear at first sight that his lot was a very prosperous one. The value of the grain which he receives as wages from June to November does not exceed, even at present prices, Rs. 2 per mensem. Twenty years ago, however, it did not represent a rupee, so that although he receives now the same quantity as he formerly did, he is certainly better off (for he cannot consume it all) than he was then. But he makes a great haul at the harvest and in addition he occasionally cultivates a small portion of his employer's estate on his own account. He receives, moreover, at the different festivals small presents from his employer, and on the occasion of a marriage or other ceremony in his own family a loan to meet the necessary expenses is rarely refused. It is true that this system must more or less tend to prevent the labourer from ever emerging from that position, but this is not universally the case. Instances not unfrequently occur of these men setting up as independent farmers, although whether their condition is thereby ultimately benefited may admit of question. One bad season generally suffices to ruin them, and then they go back contentedly to their old place. I use the expression advisedly, for it is within my own tolerably varied experience that a bond of union exists in India between the landholder and his labourers, which prevents the latter, as a rule, from following the example of their brethren at home in striking for higher wages just at the time when their services are most needed. But the laws of supply and demand are inexorable, and though the landholder in India is prudent enough not to create an inconvenient precedent by raising the rate of wages whenever labour is in greater request than usual, he is still sufficiently alive to the requirements of the times by a judicious enhancement of loans and presents during the period of pressure to secure himself against the difficulties which at this moment beset the farmers in England. There is, moreover, in this country a feeling of sympathy between the employer and his men, which is not to be found in European countries, where the latter are regarded as so many machines out of which a certain amount of work is to be got, and that done, the bargain is at end. A mistaken philanthropist might make great capital at a public meeting in England out of the figures which I have given above, but my experience leads me to believe that the "padial" in India, with his comparatively scanty wage, is better off than the farm labourer at home with his 9*s.* or 10*s.* a week.

The wages of unskilled labour other than agricultural have advanced about 25 per cent. during the past twenty years, but the price of food has gone up in proportion. It is not, therefore, to this that we must look for the cause of the undoubted amelioration in the condition of this class of the population evinced by their dwelling in better houses, eating more animal food, and indulging in other luxuries (drinking, I am afraid, amongst the number) to a greater extent than formerly. It is due mainly, I think, to the steady and ever-increasing demand for labour throughout the year, so that the man or woman who is willing to work need never want. This is caused partly by the area of cultivation extending year by year, the development of trade and by public and private works of utility being carried out on a large scale throughout the country. In this respect the expenditure of Local Funds plays no unimportant part, and those who contribute them are repaid with interest in an indirect manner. In former days, within my own recollection, it was a very difficult matter for the labouring classes to tide over those months of the year during which agricultural operations were at a standstill. Public works were few and far between, and those who wished to obtain employment on them had often to travel and encamp many miles away from their homes to earn sufficient to save themselves from starvation. Now the work is brought up to their doors, and when the demand for agricultural labour is slack, employment is always to be obtained on imperial or local works. I believe this Presidency to be at present in the most hopeful condition, and no better evidence can, I think, be adduced in support of the position than the undoubted fact that the labouring classes, by whose aid the bulk of the revenue of the State is produced, are in a happy and prosperous condition, although, as before observed, the figures above quoted might provoke an opposite conclusion.

SECTION V.—STATISTICS SHOWING THE IMPROVEMENT IN THE CONDITION OF THE PEOPLE SINCE 1850.

(A.)—*Population.*

(a.)—*Statement showing the population of the Madras Presidency*—000 *omitted.*

Districts.	1871.	1881.	1891.	Percentage of increase or decrease of the population of 1881 over that of 1871.	Percentage of increase or decrease of the population of 1891 over that of 1881.	Percentage of increase or decrease of the population of 1891 over that of 1871.
Ganjam ..	1,520	1,750	1,894	+ 15·10	+ 8·24	+ 24·58
Vizagapatam	2,159	2,481	2,795	+ 15·09	+ 12·64	+ 29·45
Godávari	(a) 1,621	1,795	2,081	+ 10·73	+ 15·39	+ 29·38
Kistna ..	1,452	1,548	1,853	+ 6·62	+ 19·67	+ 27·59
Nellore ..	1,377	1,220	1,462	— 11·37	+ 19·81	+ 6·18
Cuddapah	1,351	1,121	1,269	— 17·03	+ 13·19	— 6·09
Bellary ..	1,653	722	901	— 19·77	+ 21·26	— 2·71
Anantapur		604	708			
Kurnool	915	679	817	— 25·79	+ 20·48	— 10·59
Madras ..	398	406	450	+ 2·09	+ 10·87	+ 13·17
Chingleput	938	981	1,137	+ 4·6	+ 15·89	+ 21·22
North Arcot	2,015	1,823	2,178	— 9·8	+ 19·5	+ 8·08
South Arcot	1,756	1,816	2,160	+ 3·36	+ 18·94	+ 23·
Tanjore ..	1,974	2,131	2,227	+ 7·94	+ 4·53	+ 12·85
Trichinopoly	1,201	1,215	1,377	+ 1·22	+ 13·36	+ 14·73
Madura ..	2,267	2,169	2,611	— 4·32	+ 20·38	+ 15·17
Tinnevelly	1,694	1,700	1,918	+ 0·34	+ 12·82	+ 13·2
Coimbatore	1,763	1,658	1,999	— 5·99	+ 20·62	+ 13·39
Nílgiris ..	(b) 75	91	100	+ 21·33	+ 9·63	+ 33·33
Salem ..	1,967	1,593	1,963	— 18·68	+ 23·21	— ·22
South Canara	918	959	1,055	+ 4·48	+ 10·01	+ 14·93
Malabar ..	(c) 2,236	2,365	2,651	+ 5·75	+ 12·10	+ 18·55
Total ..	31,249	30,827	35,606	— 1·35	+ 15·5	+ 13·94

(a) Inclusive of the population of the Bhadráchalam and Rékapalle taluks transferred to the Madras Presidency in 1874.
(b) Inclusive of the population of the South-East Wynaad transferred from Malabar in 1877.
(c) Exclusive do. do. do. do. to the Nílgiris in 1877.
NOTES.—1. The population entered in this statement does not include the population of Sandúr, Banganapallè and the Pudukota States.
2. The percentage of increase of the population in 1891 was small for the Tanjore district. But if the net loss by emigration between the 18th February 1881 and 26th February 1891, amounting to 97,237 persons, be added to the population, the total increase comes to 9·10 per cent.

(b.)—*Statement showing the civil condition of the population as per census of* 1881—000 *omitted.*

Madras Presidency.

Ages.	Males.				Females.			
	Single.	Married.	Widowed.	Total.	Single.	Married.	Widowed.	Total.
0—14	5,760	102	3	5,865	5,058	652	32	5,742
15—19	1,111	189	5	1,305	299	866	53	1,218
20—24	687	518	15	1,220	77	1,264	145	1,486
25—29	331	871	31	1,233	37	1,106	192	1,335
30—39	191	1,920	102	2,213	45	1,515	606	2,166
40—49	42	1,303	117	1,462	24	697	734	1,455
50—59	18	737	118	873	13	268	677	958
60 and upwards	13	536	180	729	10	88	806	904
Total ..	8,153	6,176	571	14,900	5,563	6,456	3,245	15,264

England and Wales.

Ages.	Males.				Females.			
	Single.	Married.	Widowed.	Total.	Single.	Married.	Widowed.	Total.
0—14	4,728	..	..	4,728	4,740	..	..	4,740
15—19	1,262	6	..	1,268	1,246	32	..	1,278
20—24	864	245	2	1,111	809	402	5	1,216
25—34	577	1,218	26	1,821	576	1,344	52	1,972
35—44	195	1,171	52	1,418	234	1,165	124	1,523
45—54	99	860	74	1,033	136	810	194	1,140
55—64	60	563	100	723	88	471	252	811
65 and upwards	41	314	180	535	68	213	372	653
Total ..	7,826	4,377	434	12,637	7,897	4,437	999	13,333

(c.)—*Statement showing the birth and death-rates in different countries per mille of the population.*

Countries.	Birth-rate.	Death-rate.	Population per square mile.
England and Wales	35 35	21·27	446
France	26·1	23·6	180
Germany	39·8	27·1	217
Austria	39·9	30·8	158 (Austria and Hungary together)
Hungary	42·6	38·9	
Holland	35·4	24·6	312
Belgium	31·7	22·7	480
Denmark	31·2	19·7	127
Sweden	31·2	19·2	27
Italy	37·2	29·9	247
India	..	..	185
Madras Presidency	50·4 *	44·5 *	221

* Estimated by Mr. Hardy—*Vide* Census Report of British India, 1881.

(d.)—*Table showing the expectation of life and the number of survivors at different ages out of every* 100 *persons.*

Ages.	Madras Presidency.				Whole India.				England.			
	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.
	YEARS.	YEARS.	NO.	NO.	YEARS.	YEARS.	NO.	NO.	YEARS.	YEARS.	NO.	NO.
0 years	22·35	24·18	100	100	23·67	25·58	100	100	41·92	45·25	100	100
5 ,, ...	34·65	34·32	55	60	36·01	35·63	57	62	51·47	53·65	74	76
10 ,, ...	32·92	32·39	50	55	34·00	33·42	52	57	48·16	50·32	71	74
15 ,, ...	30·10	29·70	47	51	30·99	30·56	49	53	43·94	46·15	70	73
20 ,, ...	27·86	27·77	42	46	28·55	28·44	45	48	39·86	42·10	68	71
25 ,, ...	25·74	26·05	38	41	26·19	26·50	41	43	36·05	38·36	66	69
35 ,, ...	21·36	22·30	30	31	21·38	22·33	33	34	28·88	31·12	61	64
45 ,, ...	16·69	17·90	23	24	16·41	17·56	25	26	22·34	24·21	53	57
55 ,, ...	11·88	12·73	16	17	11·52	12·32	17	19	16·09	17·37	43	49
65 ,, ...	7·50	7·87	8	10	7·20	7·54	9	11	10·79	11·55	30	36
75 ,, ...	4·12	4·23	2	3	3·99	4·08	2	3	6·52	7·04	15	19
85 and upwards ..	2·01	2·03	·1	·2	1·94	1·94	·1	·2	3·78	4·15	3	5

NOTE.—The life table for the Madras Presidency and the whole of India has been taken from the Census Report of British India, 1881.

(e.)—*Table showing the proportion of population of various countries grouped according to ages per* 1,000.

Countries.		From 0 to 15 years.	From 15 to 60 years.	60 years and upwards.
France		275	617	108
Belgium		302	610	103
Holland		329	591	80
Sweden		333	597	80
Saxony		342	584	69
England		354	573	73
Russia		353	577	70
United States, white population		377	579	44
Do. colored (free)		338	606	56
Slaves		424	541	35
Total, India	Males	402	559	39
	Females.	404	552	44
Madras Presidency ..	Males	409	551	40
	Females	411	544	45

NOTE.—The particulars relating to European countries have been taken from Guyot's *Social Economy.*

(B.)—*Cultivation.*

Statement showing the extent of Ryotwar land cultivated in the several districts of the Madras Presidency (South Canara and Malabar excepted)—000 *omitted.*

Districts.	1852–53.			1870–71.			1880–81.			1889–90.			Percentage of increase or decrease in 1880-81 over the area cultivated in 1870-71.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1830-81.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1870-71.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1852-53.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.
Ganjam	76	124	200	110	181	291	164	149	313	188	157	345	49	— 17	7	14	5	9	71	— 13	18	147	26	72
Vizagapatam ..	10	11	21	53	22	75	53	23	76	63	32	95	..	14	1	19	28	20	19	45	26	530	191	352
Godávari	1,414	272	1,686	269	238	507	241	292	533	238	355	593	— 10	22	5	— 1	21	11	— 11	50	17	5	128	27
Kistna				1,438	153	1,591	1,239	186	1,425	1,294	266	1,560	— 13	23	— 10	4	43	9	— 10	73	— 2			
Nellore	276	99	375	644	181	825	578	172	750	570	174	744	— 10	5	— 9	— 1	1	— 1	— 14	— 4	— 9	106	85	98
Cuddapah	1,208	83	1,291	1,160	101	1,261	911	101	1,012	1,020	107	1,127	— 21	..	— 20	12	6	11	— 12	6	— 10	— 15	29	10
Bellary and Anantapur.	1,839	84	1,923	2,237	146	2,383	1,777	92	1,869	2,118	105	2,223	— 20	— 37	— 21	19	14	19	— 5	— 28	— 6	15	25	15
Kurnool	493	7	500	1,135	26	1,161	866	22	888	1,066	26	1,092	— 23	— 15	— 23	23	18	23	— 6	..	— 6	116	271	118
Chingleput	65	173	238	197	238	435	141	288	429	199	306	505	— 28	21	— 1	46	6	18	1	28	16	206	76	112
North Arcot ..	253	156	409	456	193	649	363	192	555	457	230	687	— 20	— 5	— 14	26	20	24	..	19	6	80	47	68
South Arcot ..	470	165	635	922	270	1,192	822	275	1,097	954	293	1,247	— 10	2	8	16	4	14	3	9	5	103	77	96
Tanjore	229	708	937	234	705	939	218	711	929	225	752	977	— 7	1	1	3	6	5	— 4	6	4	— 2	6	4
Trichinopoly ..	305	125	430	808	129	937	666	129	795	686	130	816	— 17	..	— 15	3	1	2	— 15	1	— 14	125	4	90
Madura	446	85	531	665	131	796	531	128	659	724	151	875	— 20	2	17	36	18	33	9	15	10	62	77	65
Tinnevelly	618	129	747	818	156	974	794	175	969	856	176	1,032	— 3	12	5	8	·5	6	4	13	8	38	38	38
Coimbatore ..	1,542	70	1,612	1,849	79	1,928	1,723	81	1,804	1,889	84	1,973	— 7	2	6	9	3	9	2	6	2	26	28	26
Nilgiris				44	..	44	60	2	62	63	6	69	38	..	41	5	..	11	43	200	71			
Salem	667	51	718	1,088	68	1,156	810	84	894	1,028	88	1,116	— 26	23	— 23	27	5	25	— 6	29	— 3	54	72	55
Total ..	9,911	2,342	12,251	14,127	3,017	17,144	11,957	3,102	15,059	13,638	3,438	17,076	— 15	2	— 12	14	10	13	— 3	14	— ·4	37	47	39

NOTE.—For remarks—*vide* next page.

Remarks.—In comparing the figures given in the above statement for different years, the following facts should be borne in mind :—

1. The taluks of Cumbum, Mârkâpur and Koilkuntla were transferred from the Cuddapah to the Kurnool district in 1857-58.
2. Ninety-seven villages were transferred from the Kurnool to the Nellore district in 1863.
3. Forty-nine villages were transferred from the Chingleput to the Nellore district in 1863.
4. A portion of the Sattiavedu division was transferred from the North Arcot to the Chingleput district in 1860.
5. Several of the districts were surveyed since 1852-53 and the survey showed that the areas entered in the old accounts were below what they ought to be. The percentage of the excess area discovered by the survey to the area entered in the old accounts was as follows :—

Districts.	Year in which the settlement was introduced.	Area in thousands of acres.		Percentage of increase.
		Old accounts.	By survey.	
Ganjam	1877–78	281	336	20
Godâvari	1862 and 1865	Not available.		
Kistna	1866–67 and 1873–74	1,683	1,794	7
Nellore	1873–74 and 1874–75	910	910	..
Cuddapah	1874–75	1,162	1,259	8
Kurnool	1864–65, 1872–73, 1873–74 and 1878–79.	1,122	1,226	9
Chingleput	1873–74 to 1878–79	489	544	11
North Arcot	1883	627	706	13
Trichinopoly	1864–65	647	764	18
Madura (3 taluks)	1883–87	503	544	8
Tinnevelly	1873 to 1878	1,299	1,397	7
Coimbatore	1881	2,193	2,336	7
Salem	1870–71 to 1873–74	1,048	1,209	15
	Total ..	11,964	13,025	8

Applying the rates given above to the areas under cultivation in 1852–53, the correct area is found to be 13,231 thousands of acres. Up to a recent period, the area under cultivation included portions of fields left waste and the extent on this account may on a rough calculation be taken to be 2 per cent. of the cultivated area. The net area, after deducting the area of portions of fields left waste, under cultivation, is thus 12,967 thousands of acres, or about ¾ of a million of acres in excess of the area entered in the statement.

6. In the column headed " Dry " is included the area of lands irrigated by private sources of irrigation, such as wells, &c. The areas thus irrigated in each district for the years 1852–53 and 1889–90 are :—

Districts.	1852–53.	1889–90.
Ganjam	21	..
Vizagapatam	..	..
Godâvari	15	..
Kistna		2
Nellore	17	48
Cuddapah	46	71
Bellary and Anantapur	25	50
Kurnool	3	15
Chingleput	2	6
North Arcot	3	105
South Arcot	2	54
Tanjore	42	2
Trichinopoly	31	39
Madura	6	92
Tinnevelly	9	89
Coimbatore	175	357
Nîlgiris		
Salem	10	77
Total ..	407	1,007

7. The extent of lands irrigated under the principal systems of irrigation are as under :—

Irrigation systems.	Old irrigation.	1888-89.	Percentage of increase.
Godâvari delta system	28	302	978
Kistna do.	19	246	1,195
Pennêr anicut	28	48	72
Sangam project	41	45	9
Cauvery delta	622	790	27
Srîvaikuntham anicut	13	21	61
Pâlâr anicut	37	59	60
Chembrambakam tank	2	11	450
Kurnool-Cuddapah canal	..	35	..
Pelandorai anicut	1	4	300
Madras water-supply and irrigation project ..	4	6	50
Total ..	795	1,567	97

(C.)—*Prices.*

(a.)—*Table showing the prices of second sort rice in terms of seers of* 80 *tolas per rupee* (*averages for quinquennial periods excluding famine years*).

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	43·9	39·5	49·1	54·1	18·3	20·9	17·2
2. Vizagapatam	35·6	32·4	41·4	46·8	15·7	17·3	15·0
3. Godávari (Rajahmundry)	25·6	25·8	34·2	39·7	16·9	20·0	15·4
4. Kistna (Masulipatam)	21·0	23·1	31·3	29·7	13·6	15·9	14·7
Guntúr	20·5	19·4	25·6	..			
5. Nellore	22·1	24·7	28·6	35·0	13·8	17·6	15·0
6. Cuddapah	..	19·6	24·1	30·2	10·8	16·0	15·3
7. Anantapur	22·2	20·1	25·3	31·6	11·0	15·6	15·2
8. Bellary							13·6
9. Kurnool	..	..	..	27·9	11·1	13·7	13·3
10. Madras	22·6	26·5	26·3	32·4	13·3	15·1	14·1
11. Chingleput		26·4				17·6	16·2
12. North Arcot	22·1	21·4	21·9	39·8	13·7	18·8	16·3
13. South Arcot	22·9	25·7	26·2	34·5	14·1	18·5	16·2
14. Tanjore	28·9	31·3	31·2	38·7	14·8	16·9	16·0
15. Trichinopoly	28·6	29·5	30·3	35·3	12·8	16·5	14·9
16. Madura	26·4	27·6	26·1	30·4	11·6	14·5	15·0
17. Tinnevelly	31·4	25·7	28·4	28·1	11·5	13·1	13·4
18. Coimbatore	22·4	22·5	24·7	31·8	11·2	14·3	14·7
19. Nílgiris	..	..	..	..	..	10·2	11·8
20. Salem	24·1	24·5	27·2	35·0	11·4	17·0	15·7
21. South Canara	24·5	26·2	30·0	30·7	13·8	14·7	14·6
22. Malabar	43·6	30·1	36·6	31·6	12·3	13·7	14·1
Average for the Presidency ..	27·2	26·0	29·9	34·9	13·2	16·1	14·9
Index numbers representing average prices taking the average for the years 1849 to 1853 = 100	128	134	117	100	264	216	234

(b.)—*Table showing the prices of cholum in terms of seers of* 80 *tolas per rupee.*

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	..	..	..	..	28·5	30·1	27·8
2. Vizagapatam	45·5	40·6	56·5	58·7	28·3	30·1	26·5
3. Godávari (Rajahmundry)	40·9	37·0	50·2	62·0	27·8	33·9	26·5
4. Kistna (Masulipatam)	31·6	25·7	37·1	38·4	23·1	24·1	22·6
Guntúr	40·8	27·4	33·2				
5. Nellore	33·2	35·1	43·3	49·2	23·5	28·3	24·8
6. Cuddapah	39·5	29·4	42·6	43·7	18·1	27·2	28·9
7. Anantapur	36·1	32·1	51·1	45·3	18·6	30·2	30·8
8. Bellary							30·0
9. Kurnool	..	..	..	47·1	19·4	26·5	28·8
10. Madras	30·9	30·5	35·3	44·6	21·1	24·1	21·8
11. Chingleput		32·7				22·6	22·8
12. North Arcot	33·0	31·2	36·9	52·3	21·1	31·3	28·6
13. South Arcot	33·1	38·4	42·3	49·8	26·6	36·2	31·9
14. Tanjore	30·8	32·7	38·3	48·2	25·0	28·3	26·7
15. Trichinopoly	38·3	37·2	36·8	52·2	22·6	32·7	40·6
16. Madura	50·5	51·6	55·1	73·9	21·9	33·0	32·7
17. Tinnevelly	..	51·1	55·6	51·2	18·1	24·5	25·0
18. Coimbatore	49·6	40·3	44·5	54·8	19·7	24·8	23·8
19. Nílgiris	..	..	..	..	..	18·3	20·9
20. Salem	45·8	50·7	51·9	57·7	24·3	33·4	28 7
21. South Canara	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	24·3
Average for the Presidency ..	38·6	36·6	44·4	51·8	22·8	28·4	27·4
Index numbers representing average prices taking the average for the years 1849 to 1853 = 100	135	141	118	100	227	182	189

(c.)—*Table showing the prices of ragi in terms of seers of* 80 *tolas per rupee.*

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	48·8	52·6	67·2	75·5	32·8	35·4	31·8
2. Vizagapatam	49·2	46·0	63·6	71·1	28·8	31·1	28·7
3. Godávari (Rajahmundry)	38·4	38·1	54·5	70·6	29·4	35·7	29·9
4. Kistna (Masulipatam)	34·1	35·0	47·0	} 47·5	25·8	29·9	29·7
Guntúr	47·3	32·8	41·7				
5. Nellore	33·7	38·5	46·6	51·3	25·7	32·0	29·0
6. Cuddapah	35·2	30·6	43·6	46·3	19·1	29·9	32·9
7. Anantapur	} 45·3	35·4	53·4	50·2	20·3	35·0	33·7
8. Bellary							34·4
9. Kurnool	..	..	..	28·7	20 2	27·8	29·3
10. Madras	} 31·5	30·1	32·0	41·8	20·1	28·5	27·2
11. Chingleput							27·3
12. North Arcot	32·2	30·7	34·3	53·9	22·4	34·1	31·6
13. South Arcot	37·3	39·7	44·2	49·1	25·6	34·7	30·3
14. Tanjore	35·0	43·3	52·0	63·9	27·9	33·0	29·2
15. Trichinopoly	40·5	39·0	48·7	58·4	24·6	33·5	30·3
16. Madura	45·0	48·3	49·6	65·5	22·5	31·7	30·7
17. Tinnevelly	64·9	50·4	57·5	54·8	19·1	25·8	27·0
18. Coimbatore	53·4	44·3	50·8	63·6	21·9	31·1	29·1
19. Nílgiris	..	..	..	..	..	21·0	22·0
20. Salem	50·5	47·1	55·0	62·7	25·4	37·9	31·9
21. South Canara	33·5	36·4	46·0	49·1	19·5	24·2	20·6
22. Malabar	..	..	..	..	..	..	23·4
Average for the Presidency ..	42·0	39·9	49·3	55·8	24·0	31·1	29·1
Index numbers representing average prices, taking the average for the years 1849 to 1853 = 100	133	141	114	100	233	180	192

(d.)—*Table showing the prices of cumbu in terms of seers of* 80 *tolas per rupee.*

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	..	..	..	..	31·8	31·0	33·6
2. Vizagapatam..	50·8	44·8	64·5	73·4	29·7	31·5	30·1
3. Godávari (Rajahmundry)	59·1	43·1	61·5	81·7	32·7	37·4	29·2
4. Kistna (Masulipatam)	37·0	31·5	49·9	} 44·5	22·8	25·6	23·2
Guntúr	43·3	31·2	37·0				
5. Nellore	..	..	..	41·1	24·1	27·6	24·2
6. Cuddapah	34·1	28·5	41·5	41·9	17·9	27·5	29·6
7. Anantapur	} 38·1	32·2	48·6	41·0	17·4	26·7	27·7
8. Bellary							25·8
9. Kurnool	..	..	..	41·1	17·7	24·0	24·9
10. Madras	} 37·9	36·2	} 39·2	46·3	20·7	24·8	23·4
11. Chingleput		37·5				24·2	21·5
12. North Arcot	32·4	31·8	36·0	50·9	20·8	31·2	27·0
13. South Arcot	34·7	39·2	41·9	46·7	24·9	32·7	29·5
14. Tanjore	37·9	43·2	55·5	58·3	26·1	32·1	26·7
15. Trichinopoly..	38·8	38·4	45·6	49·2	23·1	32·2	27·5
16. Madura	47·6	45·5	48·8	62·2	23·1	29·6	28·6
17. Tinnevelly	57·2	43·8	48·8	45·6	17·5	21·4	22·8
18. Coimbatore	50·4	41·8	54·1	63·9	22·9	29·0	27·9
19. Nílgiris	..	..	..	..	..	19·3	17·8
20. Salem..	43·8	49·0	52·3	59·3	25·3	35·1	27·7
21. South Canara	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..
Average for the Presidency ..	42·9	38·6	48·3	53·0	23·4	28·6	26·4
Index numbers representing average prices, taking the average for the years 1849 to 1853 = 100	123	137	110	100	227	185	200

(e.)—*Statement showing the number of padies of paddy sold for a rupee at Pálghat for a number of years compiled from the accounts preserved in the family of a rich landlord in Malabar.*

Years.	Number of padies.	Years.	Number of padies.	Years.	Number of padies.
1820	77	1844	59	1868	21
1821	79	1845	57	1869	22
1822	77	1846	59	1870	22
1823	77	1847	58	1871	24
1824	77	1848	59	1872	25
1825	80	1849	63	1873	24
1826	77	1850	61	1874	23
1827	80	1851	60	1875	22
1828	80	1852	57	1876	21
1829	79	1853	55	1877	10
1830	81	1854	32	1878	13
1831	75	1855	25	1879	17
1832	77	1856	31	1880	20
1833	79	1857	30	1881	21
1834	79	1858	29	1882	20
1835	76	1859	22	1883	26
1836	75	1860	22	......	..
1837	75	1861	20	......	..
1838	65	1862	20	......	..
1839	70	1863	21	......	..
1840	71	1864	17	......	..
1841	70	1865	19	......	..
1842	68	1866	15	1890	16
1843	65	1867	21		

(f.)—*Statement showing the prices of certain articles of food in* 1853 *as compared with their current prices at Pálghat (compiled from the household accounts kept by a large landholder in Malabar).*

Articles.	Quantity.	Price in 1853.	Price in 1891.	Percentage of increase or decrease.
		RS. A. P.	RS. A. P.	
Rice	430 paras or 2,866⅔ padies.	153 9 2	430 0 0	+ 180
Plantain fruits	20,000	28 9 2	50 0 0	+ 79
Green plantains	12,005	16 1 2	24 0 4	+ 50
Brinjals	5,000	5 11 6	12 8 0	+ 90
Cocoanuts	1,261	25 4 0	37 12 0	+ 50
Cocoanut-oil	133½ padies.	39 2 4	70 0 0	+ 78
Gingelly-oil	6⅔ do.	1 0 0	3 14 3	+ 289
Lamp-oil	33⅓ do.	5 9 2	16 4 0	+ 191
Sugar-candy	12½ lb.	1 3 6	0 14 0	— 28
Green-gram	21⅓ padies.	1 2 4	3 4 0	+ 184
White pea	33⅓ do.	1 12 7	5 0 0	+ 180
Red-gram	22 do.	1 2 4	3 2 4	+ 175
Horse-gram	2 do.	0 1 2	0 4 0	+ 243
Salt	100 do.	4 5 10	18 12 0	+ 329
Pepper	50 lb.	2 0 0	14 0 0	+ 600
Mustard	17⅓ padies.	1 4 7	3 9 9	+ 180
Saffron	3⅓ do.	0 13 9	1 4 0	+ 45
Dry chillies	40 do.	0 13 9	1 12 0	+ 103
Curd	773⅓ do.	24 13 9	33 2 4	+ 33
Milk	173⅓ do.	5 11 5	32 8 0	+ 468
Ghee	10 do.	4 4 7	15 0 0	+ 250
Betel-leaves	3,750 bundles.	24 0 0	37 8 0	+ 56
Areca-nut	225 lb.	31 11 5	63 0 0	+ 50
Tobacco	50 do.	2 2 11	10 0 0	+ 358

Note.—One padi is a measure of capacity containing 130 tolas of rice.
One para = 6⅔ Macleod seers containing 128 tolas of rice each.

(g.)—*Statement showing the prices of different articles of food, &c., at Sûlûr (a large village 7 miles from Coimbatore) compiled from the village accounts preserved by an old kurnam or village accountant in the Coimbatore district.*

Articles.	Years.	Quantity.	Price. RS.	A.	P.
Rice	1820–21 .	13 Madras measures.	1	0	0
	1832–33 .	Do. ..	0	11	7
	1846–47 .	Do. ..	1	1	4
	1851–52 .	Do. ..	0	11	7
	1853–54 .	Do. ..	0	13	0
	1854–55 .	Do. ..	1	2	6
	1888–89 .	Do. ..	2	2	8
Cholum ..	1820–21 .	13 vallams or 26 Madras measures.	1	0	0
	1829–30 .	Do. ..	0	5	4
	1834–35 .	Do. ..	0	14	3
	1840–41 .	Do. ..	0	6	6
	1845–46 .	Do. ..	0	6	6
	1846–47 .	Do. ..	0	12	3
	1855–56 .	Do. ..	0	13	0
	1888–89 .	..	1	10	0
Ragi	1847–48 .	33 Madras measures.	1	[illegible]	0
	1856–57*.	Do. ..	2	1	0
	1888–89 .	Do. ..	2	1	0
Horse-gram ..	1845–46 .	32 Madras measures.	1	0	0
	1847–48 .	Do. ..	0	13	6
	1888–89 .	Do. ..	2	0	0
Bengal-gram ..	1843–44 .	16 Madras measures.	1	0	0
	1853–54 .	Do. ..	1	5	4
	1862 .	Do. ..	2	14	6
	1888–89 .	Do. ..	2	0	0

Articles.	Years.	Quantity.	Price. RS.	A.	P.
Tobacco ..	1822–23 .	One maund ..	0	8	0
	1832–33 .	Do. ..	0	8	0
	1888–89 .	Do. ..	2	0	0
Dholl or red-gram.	1851–52 .	$18\frac{3}{8}$ Madras measures.	1	0	0
	1888–89 .	Do. ..	2	10	0
Jaggery ..	1834–35 .	One maund ..	0	14	0
	1839–40 .	Do. ..	0	11	0
	1841–42 .	Do. ..	0	9	7
	1888–89 .	Do. ..	1	0	0
Gingelly-seed..	1853–54 .	16 Madras measures.	1	0	0
	1888–89 .	Do. ..	2	0	0
Gingelly-oil ..	1851–52 .	One small padi.	0	2	3
	1888–89 .	Do. ..	0	5	4
Castor-oil ..	1851–52 .	One small padi.	0	2	8
	1888–89 .	Do. ..	0	6	8
Cotton ..	1822–23 .	One maund ..	0	11	2
	1834–35 .	Do. ..	0	6	5
			to 0	8	0
	1840–41 .	Do. ..	0	12	0
	1852–53 .	Do. ..	0	10	0
	1853–54 .	Do. ..	0	8	0
	1862–63 .	Do. ..	1	6	5
	1888–89 .	Do. ..	1	9	7

* (Famine year).

(h.)—*Statement showing the prices of food-grains at certain stations in the Coimbatore district obtained from certain old cadjan accounts kept by merchants and landholders.*

Grains.	Quantity.	Years.	Price. RS.	A.	P.
		Karûr.			
Paddy	One kalam (36 Madras measures).	1830–31, a famine year ..	0	12	0
		1835–36	0	8	0
		1890	2	10	7
		Dhârâpuram.			
Paddy	51 Madras measures	Prior to 1840	1	0	0
		1888	3	7	10
Cholum	48 Do.	Prior to 1840	1	0	0
		1888	1	12	7
Ragi	54 Do.	Prior to 1840	1	0	0
.....	Do.	1888	2	0	4
		Palladam.			
Cholum	One podi (230 Madras measures).	1837–38	5	0	0
		1838–39	6	2	9
		1839–40	6	8	0
		1888–89	14	6	0
Ragi	One podi	1837–38	5	0	0
		1888–89	14	6	0

(i.)—*Statement showing the prices of articles of food, &c., in* 1890 *as compared with those about* 1800 *in the village of Singánallúr* (5 *miles from Coimbatore*) *compiled from the accounts preserved by the kurnam or accountant of the village.*

Articles.	Quantity.	Price in 1800.	Price in 1890.
		RS. A. P.	RS. A. P.
Paddy	1 salagai or 60 measures of Rs. 140 weight.	1 7 6	5 0 0
Cholum	Do. ..	1 1 7	5 0 0
Cumbu	Do. ..	1 1 7	4 8 0
Ragi	Do. ..	1 1 7	4 8 0
Horse-gram	Do. ..	1 1 7	5 0 0
Ghee	1 padi	0 8 0	1 4 0
Dry chillies	12 measures	0 3 0	0 2 0
Tobacco	1 bundle, Rs. 200 weight.	0 2 0	0 8 0
Cotton	1 maund	0 0 9	0 1 6
Gingelly-oil	1 measure	0 4 0	0 10 8
Lamp-oil	Do.	0 4 0	0 13 4
Brass	1 seer or Rs. 24 weight.	0 8 0	0 5 0
Copper	Do. ..	0 10 0	0 6 0
Lead	Do. ..	0 4 0	0 8 0
Gold	....	..	..
Bullocks	Each	20 0 0 to 25 0 0	70 0 0 to 80 0 0
Sheep and goats	Do.	0 12 0 to 1 4 0	5 0 0 to 7 0 0

(j.)—*Statement showing the mahanum prices of paddy per Tanjore kalam for a series of years in the Tanjore District.*

Years.	Price.	Years.	Price.	Years.	Price.
	RS. A. P.		RS. A. P.		RS. A. P.
1823	0 13 6	1844	0 8 4	1865	1 7 9
1824	0 13 8	1845	0 11 2	1866	1 8 4
1825	0 8 7	1846	0 10 5	1867	1 4 0
1826	0 5 11	1847	0 7 4	1868	1 4 6
1827	0 5 9	1845	0 6 2	1869	1 0 4
1828	0 9 8	1849	0 7 1	1870	0 12 9
1829	0 8 0	1850	0 7 3	1871	1 0 6
1830	0 7 4	1851	0 7 4	1872	0 15 1
1831	0 7 3	1852	0 7 7	1873	1 3 5
1832	0 10 0	1853	0 12 10	1874	1 1 0
1833	0 12 0	1854	0 10 6	1875	1 0 7
1834	0 8 7	1855	0 12 10	1876	1 15 11
1835	0 7 4	1856	0 10 4	1877	1 12 5
1836	0 11 9	1857	1 0 3	1878	1 12 10
1837	0 8 6	1858	1 4 8	1879	1 1 5
1838	0 8 10	1859	0 12 4	1880	1 0 7
1839	0 8 5	1860	1 1 0	1881	0 13 8
1840	0 6 3	1861	1 1 10	1882	0 13 3
1841	0 4 4	1862	0 13 10	1883	0 15 3
1842	0 6 1	1863	1 3 4	1884	1 5 0
1843	0 8 0	1864	1 6 1		

The mode of calculating the average current selling price for each mahanum is as follows:—Paddy grown in Tanjore consists of two main species — kar, the early crop, and pasanum, the later crop; the cultivation of kar constitutes about one-fifth of the entire wet cultivation of the Tanjore delta and the practice is therefore to make up the general average by taking one-fifth of the average price of kar and four-fifths of that of pasanum. The averages are struck from actual sales in villages belonging to each mahanum; for kar from 1st November to 31st January and for pasanum from 1st February to 20th May. The village sales are returned by the kurnam every five days, and from them the Tahsildar compiles a return every 10 days and transmits it to the Collector's office, where the averages are struck. These returns of sales were prescribed with a view to determine the village prices for the purpose of fixing the demand under the olungu system under which the land revenue demand depended on the price of grain every year. After the abolition of the olungu system the returns were continued for the purpose of calculating the value of Melvaram share of the grain due to the Tanjore Ranees in the villages belonging to them. As the Collector is now no longer Receiver of the Rajah's estate, the returns appear to have been since discontinued.

(D.)—*Trade.*

(a.)—*Foreign trade :—Value of exports and imports in million sterling.*

Years.	Exports from						Imports to					
		Other parts of Indian Empire.						Other parts of Indian Empire.				
	Madras.	Bengal.	Burma.	Bombay.	Total.	Total, Indian Empire.	Madras.	Bengal.	Burma.	Bombay.	Total.	Total, Indian Empire.
Average of five years ending												
1838-39	1·1	6·1	..	4·1	10·2	11·3	·7	3·3	..	3·4	6·7	7·4
1843-44	1·3	8·2	..	4·7	12·9	14·2	·8	5·4	..	4·3	9·7	10·5
1848-49	1·7	9·7	..	5·6	15·3	17	1·1	6·3	..	4·8	11·1	12·2
1853-54	1·8	10·6	..	7·6	18·2	20	1·3	7·9	..	6·7	14·6	15·9
1858-59	2·3	13·1	..	10·5	23·6	25·9	2·2	13·2	..	11·4	24·6	26·8
1863-64	4·3	14·9	* 1·5	23·1	38·9	43·2	3·4	16·1	* ·5	21·1	37·6	41
1868-69	5·7	19·5	2·2	30·3	52	57·7	4	20·2	1	24·1	45·3	49·3
1873-74	6·4	24	2·9	24·5	51·4	57·8	4	18·7	1·4	17·2	37·3	41·3
1878-79	6·8	27	4·1	25·2	56·3	63·1	4·1	20·8	2·4	21	44·2	48·3
1883-84	8·1	33·8	6·5	32	72·3	80·4	4·6	24·1	3·6	29·5	57·2	61·8
1888-89	9·3	35·4	6·3	39·2	80·9	90·2	5·7	25·6	4·5	39·4	69·5	75·2

* Average for three years.

Total exports and imports in million sterling.

Years.	Madras Presidency.	Other parts of Indian Empire.				Total, Indian Empire.
		Bengal.	Burma.	Bombay.	Total.	
Average of five years ending						
1838-39	1·8	9·4	..	7·5	16·9	18·7
1843-44	2·1	13·6	..	9	22·6	24·7
1848-49	2·7	16	..	10·5	26·5	29·2
1853-54	3·1	18·5	..	14·3	32·8	35·9
1858-59	4·5	26·3	..	21·9	48·2	52·7
1863-64	7·7	31	* 2	44·2	76·5	84·2
1868-69	9·7	39·7	3·2	54·4	97·3	107
1873-74	10·4	42·7	4·3	41·7	88·7	99·1
1878-79	10·9	47·8	6·5	46·2	100·5	111·4
1883-84	12·7	57·9	10·1	61·5	129·5	142·2
1888-89	15	61	10·8	78·6	150·4	165·4

* Average for three years.

(b.)—*Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, and of the quantity of salt sold and exported with the rates of sale per maund of* 80 *lb. in relation to the receipts derived therefrom in the Madras Presidency from* 1800-01.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82⅔ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1800-01	194,835	No information			19,352		No information	
1801-02	312,493				20,932			
1802-03	349,227	1,942,678	2,476,131	(a) 4,418,809	31,797			
1803-04	395,367	2,591,520	2,152,849	(a) 4,744,369	27,768			(a) In the original returns, the trade is given in Sicca rupees and transposed into English money at the rate of 2*s*. 3*d*. as shown in columns 3, 4, 5, from 1802-03 to 1810-11.
1804-05	544,322	1,639,250	2,498,462	(a) 4,137,712	39,771			
1805-06	352,481	1,959,795	2,449,262	(a) 4,409,057	185,897	9 annas 4 pies equal to 0·70 farthing per lb.		
1806-07	256,061	1,354,070	2,276,461	(a) 3,630,531	215,848		308,726,400	
1807-08	245,837	1,615,845	3,415,365	(a) 5,031,210	258,990		398,755,200	
1808-09	298,946	1,435,802	2,028,041	(a) 3,463,843	262,803		409,651,200	
1809-10	383,753	1,249,641	2,015,348	(a) 3,264,989	278,640	14 annas a maund equal to 1 farthing per lb.	321,350,400	
Average of 1st Decade..	333,311	1,723,575	2,413,990	4,137,565	134,180		359,620,800	
1810-11	423,170	2,046,482	1,693,594	(a) 3,740,076	339,610		354,105,600	(b) From 1811-12 to 1818-19 the returns are given in Arcot rupees which are here calculated at 2*s*. 3½*d*, 3½ Arcot rupees being held equal to a pagoda which is equivalent to 8*s*.
1811-12	436,532	2,194,879	1,174,253	(b) 3,369,132	342,593		376,636,800	
1812-13	458,720	1,510,269	1,707,976	(b) 3,218,245	370,643		368,035,200	
1813-14	472,276	1,302,337	1,380,156	(b) 2,682,493	333,321		367,843,200	
1814-15	541,286	1,484,903	1,228,809	(b) 2,713,712	313,388		290,313,600	
1815-16	514,300	1,688,188	1,020,909	(b) 2,709,097	312,666		263,472,000	
1816-17	519,067	1,481,844	1,071,807	(b) 2,553,651	295,716		249,177,600	
1817-18	506,660	1,742,968	1,072,245	(b) 2,815,213	295,917		292,809,600	
1818-19	507,716	1,639,394	1,142,703	(b) 2,782,097	356,680		322,742,400	
1819-20	538,659	1,259,455	1,130,388	(c) 2,389,843	363,627		330,069,760	(c) From 1819-20 to 1834-35 inclusive, the returns are rendered in Madras rupees, which varies but slightly from an Arcot rupee. The transposition has been calculated at 2*s*. 1*d*.
Average of 2nd Decade..	491,839	1,635,072	1,262,284	2,897,356	332,416		321,520,576	

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of $82\frac{2}{7}$ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1820-21	570,567	1,323,000	1,059,105	(c) 2,382,105	313,755		385,391,840	(c) From 1819-20 to 1834-35 inclusive, the returns are rendered in Madras rupees, which varies but slightly from an Arcot rupee. The transposition has been calculated at 2s. 1d.
1821-22	630,769	2,005,395	1,147,029	(c) 3,152,424	364,087		470,158,080	
1822-23	624,888	1,828,875	962,744	(c) 2,791,619	336,005		445,829,920	
1823-24	573,793	1,807,883	1,278,299	(c) 3,086,182	356,330	9 annas 4 pies maund, equal to 0·70 farthing per lb. (1820-21 to 1827-28)	457,515,680	
1824-25	536,810	1,947,485	2,269,781	(c) 4,217,266	327,719		472,086,800	
1825-26	557,609	2,308,133	2,287,084	(c) 4,595,217	359,397		472,417,680	
1826-27	545,818	1,707,020	1,836,878	(c) 3,543,898	330,839		428,036,560	
1827-28	566,729	2,387,396	1,283,919	(c) 3,671,315	346,192		500,015,440	
1828-29	610,006	2,049,664	1,527,960	(c) 3,577,624	404,416		382,471,760	
1829-30	590,726	2,375,855	1,582,751	(c) 3,958,606	469,530		408,670,240	
Average of 3rd Decade .	580,772	1,974,071	1,523,555	3,497,626	360,827		442,259,400	
1830-31	581,516	1,515,246	1,295,185	(c) 2,810,431	443,864		381,640,080	
1831-32	455,689	1,885,049	1,540,122	(c) 3,425,171	355,816		376,665,520	
1832-33	419,072	1,859,556	1,481,562	(c) 3,341,118	333,360		393,851,440	
1833-34	382,885	1,494,329	2,221,193	(c) 3,715,522	372,416	14 annas a maund, equal to 1 farthing per lb. (1828-29 to 1839-40)	530,717,920	
1834-35	420,130	1,717,592	1,685,636	(c) 3,403,228	376,408		465,377,360	
1835-36	419,076	1,738,057	2,080,747	(d) 3,818,804	353,848		366,830,720	(d) From 1835-36 to date the returns are made out in Company's rupees which have always been taken at 2s.
1836-37	469,445	2,024,402	2,273,659	4,298,061	372,892		368,132,880	
1837-38	405,679	1,805,107	1,909,632	3,714,739	379,207		360,582,720	
1838-39	407,206	1,890,256	2,103,894	3,994,150	402,953		381,485,520	
1839-40	410,287	2,151,628	2,260,591	4,412,219	398,858		383,888,800	
Average of 4th Decade.	437,099	1,808,122	1,885,222	3,693,344	378,962		400,917,296	

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of $82\frac{2}{7}$ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1840-41	427,635	1,970,546	2,613,193	4,583,739	378,052	14 annas a maund, equal to 1 farthing per lb. (1840-41 to 1843-44)	367,405,600	
1841-42	415,791	2,168,552	2,296,948	4,465,900	399,239		427,963,920	
1842-43	427,672	1,987,902	2,245,609	4,233,511	399,761		434,872,960	
1843-44	423,545	1,997,760	2,255,692	4,253,452	432,160		417,334,000	
1844-45	(*e*) 200,166	2,941,971	2,598,651	5,540,622	452,560		386,785,280	(*e*) Land transit duties abolished by Act VI of 1844. New Customs Tariff introduced.
1845-46	165,105	2,499,193	2,232,101	4,731,294	470,641	1 rupee a maund equal to 1·2 farthings a lb. (1845-46 to 1858-59)	402,332,080	
1846-47	151,040	2,613,320	2,166,364	4,779,684	455,635		403,880,960	
1847-48	135,984	2,600,376	2,000,670	4,601,046	485,721		406,739,040	
1848-49	92,876	3,011,582	1,553,006	4,564,588	450,797		408,582,800	
1849-50	102,710	2,372,964	2,456,189	4,829,153	464,592		422,412,720	
Average of 5th Decade.	254,252	2,416,457	2,241,842	4,658,299	438,916		407,830,936	
1850-51	110,725	2,829,050	2,204,790	5,033,840	477,630		417,587,760	
1851-52	115,880	3,078,411	2,323,446	5,401,857	483,427		437,604,240	
1852-53	120,797	3,575,382	2,599,454	6,174,836	504,265		422,942,320	
1853-54	126,528	3,612,545	3,274,045	6,886,590	480,214		425,396,160	
1854-55	117,200	3,350,218	2,497,725	5,847,943	487,459		476,327,760	
1855-56	130,714	4,242,275	2,868,184	7,110,459	507,734		525,268,240	
1856-57	137,728	4,953,888	3,186,373	8,140,261	503,994		483,256,960	
1857-58	141,174	5,196,238	4,432,242	9,628,480	572,597		491,878,640	
1858-59	154,102	4,869,582	3,615,351	8,484,933	601,954		537,667,440	
1859-60	255,577	5,500,870	3,692,486	9,193,356	647,115	1 rupee 2 annas a maund equal to 1·35 farthings a lb.	544,833,920	
Average of 6th Decade.	141,022	4,120,846	3,069,409	7,190,255	526,639		476,276,344	

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade. Foreign trade.	Value of sea-borne trade. Coasting trade.	Value of sea-borne trade. Total.	Salt. Receipts.	Salt. Sale rate per Indian Maund of 82⁶⁄₇ lb.	Salt. Quantity sold and exported.	Remarks.
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1860-61	295,388	6,073,863	4,403,720	10,477,583	706,789	1 rupee 2 annas a maund equal to 1·35 farthings per lb.	550,369,040	
1861-62	232,522	6,900,756	4,718,332	11,619,088	868,323	1 rupee 8 annas a maund equal to 1·8 farthings per lb.	524,129,920	
1862-63	196,198	8,512,982	4,653,325	13,166,307	912,770		529,514,400	
1863-64	229,852	11,437,604	7,381,847	18,819,451	899,272		548,674,400	
1864-65	203,878	11,200,075	6,294,281	17,494,356	1,036,670		580,218,320	
1865-66	208,553	12,693,280	6,178,420	18,871,700	1,012,760	1 rupee 11 annas a maund equal to 1·9 farthings per lb.	646,433,360	
1866-67 (*f*)	193,539	6,498,307	5,237,027	11,735,334	1,047,573		596,679,360	(*f*) For eleven months only, the closing date of the financial year having been changed from 30th April to 31st March.
1867-68	251,902	7,984,632	4,844,215	12,828,847	1,098,802		533,564,960	
1868-69	276,591	10,218,713	5,361,353	15,586,066	1,107,253		574,997,840	
1869-70	276,485	10,158,834	4,848,565	15,007,399	1,164,736	2 rupees a maund equal to 2·4 farthings per lb.	564,575,120	
Average of 7th Decade ..	236,521	9,167,905	5,392,108	14,560,018	985,495		564,915,672	
1870-71	304,897	9,377,075	5,179,939	14,557,014	1,264,230		544,469,040	
1871-72	313,228	11,148,896	4,644,639 4,214,871	15,793,535 4,214,871	1,307,841		561,550,640	
1872-73	393,742	10,357,029	4,964,871 3,391,050	15,321,900 3,391,050	1,285,019		548,338,080	
1873-74	336,152	11,119,204	5,557,896 4,317,854	16,677,100 4,317,854	1,295,186		535,162,480	
1874-75	321,025	10,947,318	5,327,754 4,007,932	16,275,072 4,007,932	1,331,569		592,184,000	
1875-76	307,962	12,272,982	4,612,679 3,903,285	16,885,661 3,903,285	1,353,789		570,428,160	
1876-77	246,736	11,243,785	9,476,217 6,942,649	20,720,002 6,942,649	1,291,953		524,784,480	
1877-78	203,350	9,926,179	12,915,700 7,249,173	22,841,879 7,249,173	1,142,186		476,117,120	
1878-79	206,632	10,091,237	7,137,790 3,368,060	17,229,027 3,368,060	1,463,215	2 rupees 11 annas a maund equal to 3·2 farthings per lb.	438,259,040	
1879-80	232,446	11,424,029	5,639,979 3,245,600	17,064,008 3,245,600	1,573,338		473,154,640	
Average of 8th Decade ..	286,617	10,790,773	6,545,747 4,515,608	17,336,520 4,515,608	1,330,833		526,444,768	

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82⅔ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1880-81	248,805	11,904,234	5,347,733 3,717,637	17,251,967 3,717,637	1,564,336	2 rupees 11 annas a maund equal to 3·2 farthings per lb.	466,163,760	
1881-82	198,724	12,335,541	5,649,915 2,783,369	17,985,456 2,783,369	1,472,917		469,725,120	
1882-83	104,580	13,537,194	5,198,450 3,542,583	18,735,644 3,542,583	1,390,853	2 rupees 3 annas a maund equal to 2·6 farthings per lb.	511,162,640	
1883-84	115,860	14,320,485	6,148,883 3,854,771	20,469,368 3,854,771	1,385,513		551,517,120	
1884-85	99,713	14,220,576	6,431,500 4,162,237	20,652,076 4,162,237	1,379,879		540,517,680	
1885-86	93,366	13,325,056	6,539,341 5,019,995	19,864,397 5,019,995	1,448,227		560,765,600	
1886-87	125,736	15,233,767	6,898,635 4,098,917	22,132,402 4,098,917	1,425,022		553,128,400	
1887-88	155,850	15,787,350	6,956,663 4,690,009	22,744,013 4,690,009	1,448,971		560,767,680	
1888-89	172,401	16,508,203	6,933,600 4,739,211	23,441,803 4,739,211	1,649,893	2 rupees 11 annas a maund equal to 3·2 farthings per lb.	581,833,360	
1889-90	180,928	18,226,491	6,786,858 4,582,794	25,013,349 4,582,794	1,756,818		578,827,040	
Average of 9th Decade ..	149,596	14,539,890	6,289,158 4,119,152	20,829,048 4,119,152	1,492,243		537,440,790	

NOTE.—From 1800-1801 to 1844-45, the duties derived from land transit are not shown separately from those levied on the import and export trade of the Presidency, whether by sea or passing from British to foreign territory, and *vice versâ*. Act VI of 1844 abolished the land transit duties and a new customs tariff was introduced. Since 1844, and up to the present date the customs tariff has undergone constant revision.

2. The total value of foreign and coasting trade has been extracted from the commercial returns of each year from the earliest date for which such records exist. The information, however, in the original returns was given in different kinds of rupees, but notes are inserted in the column of remarks, explaining the rates at which they have been converted into sterling value for the different periods. Trade with British ports within the Presidency were not recorded for years prior to 1871-72; of the two sets of figures entered in the column "coasting trade" against the years subsequent to 1870-71, the upper figures are exclusive of the trade with British ports within the Presidency. The lower figures are those of British ports within the Presidency.

3. The district of North Canara was transferred from the Madras to the Bombay Presidency in 1862.

(c.)—*Statement showing the quantity and value of the principal articles of trade exported from and imported into the Madras Presidency by sea for a series of years (quantity and value are given in millions).*

Years.	Exports.																			
	Cotton wool.		Hides and skins.		Coffee.		Indigo.		Sugar.		Seeds.		Spices.		Rice.		Paddy.		Cotton piece-goods.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	LB.	RS.	NO.	RS.	LB.	RS.	LB.	RS.	CWT.	RS.	CWT.	RS.	LB.	RS.	CWT.	RS.	CWT.	RS.	YDS.	RS.
1855-56	21	2·5	3	·7	9	·9	2·9	4·3	·49	3·2	·61	1·7	29	2·4	2·6	5·5	·22	·25	..	2·1
1856-57	54	7·2	3	1·4	9	·9	2·8	4·7	·54	3·8	·71	2·4	21	1·9	2·4	5·1	·29	·36	..	2·
1857-58	55	8·8	4	2·2	8	·8	2·	3·9	·45	4·1	1·23	2·9	25	2·4	2·6	5·8	·29	·38	..	2·1
1858-59	39	6·1	5	1·8	11	1·2	1·9	3·6	·34	2·7	·62	2·5	23	1·9	1·8	4·4	·22	·43	..	2·4
1859-60	63	9·6	4	1·6	15	1·9	2·5	4·6	·43	3·1	·36	1·5	38	2·2	2·1	5·2	·27	·43	..	2·1
1860-61	79	11·3	4	1·7	19	3·2	1·5	2·8	·4	2·9	·52	2·3	27	2·9	2·8	6·2	·21	·36	..	1·9
1861-62	88	17	3	1·4	21	4·7	2·3	4·9	·32	2·5	·67	2·8	28	3·3	1·5	4·6	·21	·39	..	2·1
1862-63	62	23·8	4	1·9	20	5·4	2·4	5·2	·26	2·3	·89	3·7	23	2·2	1·3	4·5	·21	·42	..	2·
1863-64	72	44·7	4	2·1	27	6·6	2	4·	·41	3·3	·63	2·7	22	2·4	1·5	5·9	·3	·6	..	1·6
1864-65	73	40·4	4	1·9	31	7·7	1·5	3·3	·38	3·2	·72	2·8	22	2·6	1·4	6·1	·3	·86	..	1·6
1865-66	120	48·4	4	2	35	7·8	1·6	3·5	·42	2·7	·59	2·3	24	2·6	1·4	6·6	·28	·7	..	2·
1866-67	24	9·4	5	2·4	17	4·2	·6	1·4	·28	1·9	·10	·5	5	2·1	1·5	8·4	·24	·65	..	2·4
1867-68	49	12·4	5	2·9	36	8·1	2·2	4·2	·12	·9	·64	3·4	23	2·6	1·7	7·	·27	·65	..	3·4
1868-69	94	21·4	6	3·2	47	10·8	2·6	6·1	·23	1·4	1·07	5·1	25	2·8	1·8	6·9	·31	·78	..	2·3
1869-70	68	19·1	6	3·6	37	8·8	3	7·5	·24	1·7	·86	5·	23	2·5	1·5	5·9	·25	·6	..	2·2
1870-71	42	10·6	7	4·1	35	8·3	3·8	8·5	·2	1·4	..	4·9	24	2·6	2·1	7·4	·28	·55	..	2·2
1871-72	75	17·2	8	4·7	57	13·8	5·2	12·1	·33	2·0	..	5·8	34	3·5	2·4	8·5	·31	·6	..	2·5
1872-73	68	15·9	11	6·7	42	11·3	2·9	6·9	·47	3·0	..	4·	32	2·9	2·1	8·8	·29	·59	7·7	2·6
1873-74	62	12·8	10	6·2	41	15·2	4·2	8·8	·22	1·2	..	5·	25	2·7	3·5	12·4	·35	·71	9·1	2·8
1874-75	80	16·3	8	5·6	37	13·6	2·8	5·7	·46	2·5	..	5·4	28	3·4	3·1	10·9	·27	·65	9·8	2·9
1875-76	82	16·5	10	10·8	43	16·6	2·5	4·7	·4	1·9	1·36	5·9	30	4·1	2·4	8·9	·29	·68	7·5	2·8
1876-77	54	10·7	11	12·9	36	14·3	3·1	5·6	·49	2·5	·90	4·9	27	3·7	1·5	6·2	·23	·54	7·	3·2
1877-78	17	3·5	12	15·7	33	13·6	1·9	3·9	·41	2·7	·56	3·5	18	2·9	·8	4·7	·17	·63	5·5	2·8
1878-79	46	10·	10	11	38	15·6	2·9	5·9	·23	1·4	·39	2·5	25	4·2	1·3	7·4	·21	·75	5·2	2·5
1879-80	57	13·2	11	11·6	38	15·3	4·9	9·5	·31	1·9	1·37	7·7	28	4·3	2·2	9·9	·22	·55	5·3	2·2
1880-81	44	10·2	12	13·7	39	15·2	2·8	6·2	·54	3·3	1·49	7·7	30	4·1	2·8	10·	·47	·88	6·3	2·6
1881-82	45	9·8	14	16·2	38	13·6	5·9	12·6	·91	6·1	1·47	7·1	35	4·6	1·7	5·6	·3	·55	6·9	3·
1882-83	73	16·5	15	19·3	38	13·5	3·8	7·8	1·25	7·6	1·40	6·5	32	5·4	1·5	4·5	·16	·29	8·3	3·3
1883-84	73	15·2	..	18·4	38	14·5	5·8	11·7	1·48	8·1	2·1	10·3	31	5·9	2·2	6·2	·17	·32	11·2	4·
1884-85	66	14·3	13	16·9	36	12·5	4·7	9·5	1·10	6·1	1·86	8·8	37	7·6	1·9	6·4	·29	·64	13·1	4·8
1885-86	41	9·5	15	19·3	41	13·5	5·1	10·5	1·25	6·2	1·82	8·6	34	7·4	1·4	5·8	·27	·58	15·4	4·2
1886-87	67	14·7	16	19·4	41	15·2	4·3	8·7	1·13	6·7	2·01	9·4	43	8·8	1·9	7·1	·26	·49	13·6	4·6
1887-88	78	18·	17	21·3	30	15·3	4·9	10·	1·13	5·7	2·27	10·6	36	8·1	1·8	6·6	·28	·54	14·6	4·7
1888-89	69	16·7	18	21·8	37	18·6	5·5	10·9	1·03	6·	1·74	9·7	41	8·6	1·9	7·3	·36	·70	13·3	4·4
1889-90	98	25·4	18	20·7	26	15·7	6·1	11·9	1·35	8·6	1·92	11·9	38	7·1	2·1	8·3	·30	·62	13·6	4·5

Statement showing the quantity and value of the principal articles of trade exported from and imported into the Madras Presidency by sea for a series of years (quantity and value are given in millions)—cont.

Exports—cont.

Years.	Oils. Quantity.	Oils. Value.	Cocoanuts and kernels. Quantity.	Cocoanuts and kernels. Value.	Coir, yarn and rope. Quantity.	Coir, yarn and rope. Value.	Tobacco. Quantity.	Tobacco. Value.
	22	23	24	25	26	27	28	29
	GALS.	RS.	NO.	RS.	CWT.	RS.	LB.	RS.
1855-56	2·3	·6	..	·8	·12	·3	2·	.2
1856-57	2·5	·7	..	·9	·14	·3	2·	.2
1857-58	1·6	·9	..	·7	·15	·3	3·	·3
1858-59	2·7	·7	..	·8	·11	·3	3·	·3
1859-60	2·4	·6	..	1·1	·17	·3	2·	·2
1860-61	2·5	1·6	..	1·9	·18	·6	2·	·1
1861-62	1·8	1·6	..	3·	·18	·9	2·	·1
1862-63	2·8	2·7	..	3·6	·18	1·1	5·	·3
1863-64	3·8	3·7	..	3·5	·21	1·1	3·	·3
1864-65	2·8	2·5	..	3·6	·18	·9	4·	·6
1865-66	1·6	1·5	..	2·1	·13	1·2	3·	·5
1866-67	1·1	1·2	..	2·5	·18	1·	2·	·3
1867-68	1·8	2·4	..	3·2	·19	1·3	3·	·4
1868-69	2·6	4·1	..	3·4	·25	1·7	3·	·4
1869-70	2·8	4·	..	3·2	·25	1·8	3·	·6
1870-71	1·9	2·8	..	2·2	·18	1·3	3·	·4
1871-72	4·2	5·6	..	3·8	·19	1·4	4·	·5
1872-73	4·	5·5	..	3·	·24	1·8	3·	·6
1873-74	2·3	3·2	..	2·7	·24	1·9	4·	·8
1874-75	2·8	3·3	..	3·2	·26	2·	5·	·8
1875-76	3·1	3·4	..	1·2*	·25	1·9	5·	·7
1876-77	3·9	3·9	..	1·4*	·29	2·6	6·	1·
1877-78	2·4	3 1	..	1·2*	·29	2·4	6·	1·1
1878-79	2·7	3·8	..	1·5*	·3	2·6	5·	1·1
1879-80	3·6	4·2	..	1·7*	·24	1·8	7·	1·1
1880-81	3·8	4·1	..	3·6	·23	1·6	7·	1·3
1881-82	3·5	3·4	..	2·9	·32	2·4	6·	1·3
1882-83	2·9	3·1	..	2·6	·32	2·4	7·	1·4
1883-84	4·1	4·5	..	3·5	·32	2·4	7·	1·4
1884-85	4·9	4·8	..	3·8	·38	2·9	7·	1·5
1885-86	3·9	4·	..	3·2	·35	2·7	7·	1·3
1886-87	3·7	3·9	..	2·9	·35	2·7	8·	1·4
1887-88	4·2	4·4	..	3·9	·32	2·4	9·	1·6
1888-89	4·9	5·	..	4·4	·35	2·6	10·	2·1
1889-90	4·9	5·1	..	3·7	·43	3·3	8·	1·7

Imports.

Years.	Cotton piece-goods. Quantity.	Cotton piece-goods. Value.	Cotton twist. Quantity.	Cotton twist. Value.	Paddy. Quantity.	Paddy. Value.	Rice. Quantity.	Rice. Value.	Metals. Quantity.	Metals. Value.
	30	31	32	33	34	35	36	37	38	39
	YDS.	RS.	LB.	RS.	CWT.	RS.	CWT.	RS.	CWT.	RS.
1855-56	·3	2·8	3·9	2·3	·03	·04	·63	2·05	..	1·08
1856-57	·5	2·9	4·2	2·3	·21	·36	·43	1·22	..	1·99
1857-58	1·2	3·8	3·5	2·1	·21	·35	·28	·82	..	1·91
1858-59	2·7	4·4	6·1	3·5	·37	·73	·18	·65	..	2·43
1859-60	9·9	4·9	7·4	4·1	·24	·41	·11	·37	..	2·28
1860-61	..	6·1	7·	3·9	·29	·55	·21	·75	..	3·03
1861-62	..	5·2	6·2	3·8	·34	·72	·67	2·44	..	3·62
1862-63	..	6·4	4·	2·6	·27	·56	·93	3·20	..	2·33
1863-64	..	10·1	7·	4·5	·37	·80	1·04	3·85	..	3·37
1864-65	..	9·6	6·4	6·2	·29	·61	1·05	4·03	..	3·75
1865-66	..	11·2	6·5	7·2	·49	1·27	·54	2·51	..	3·18
1866-67	42·1	10·2	7·2	7·9	·46	1·39	·27	1·45	..	3·03
1867-68	57·9	12·	9·2	8·3	·56	1·42	·35	1·54	..	4·01
1868-69	66·9	13·5	10·1	9·1	·53	1·37	·52	2·13	..	4·33
1869-70	71·9	12·6	11·7	9·3	·64	1·58	·94	3·79	..	4·67
1870-71	94·6	15·	12·9	10·4	·34	·71	·83	2·98	..	3·98
1871-72	93·8	15·3	11·7	9·5	·29	·60	·73	2·52	..	3·22
1872-73	86·6	14·1	14·3	10·7	·33	·74	·86	3·11	..	2·71
1873-74	96·5	15·7	13·2	10·4	·54	1·27	·56	2·04	..	3·13
1874-75	79·	13·5	14·1	10·9	·80	2·02	·37	1·38	..	3·59
1875-76	88·6	14·3	16·	12·4	·79	2·02	·41	1·55	·43	4·99
1876-77	87·3	14·3	16·5	11·3	1·21	3·71	6·	32·76	·36	4·32
1877-78	72·4	11·4	14·2	9·8	2·22	7·82	9·21	55·42	·41	4·49
1878-79	68·5	10·5	14·1	9·5	1·87	5·99	2·49	13·71	·25	3·13
1879-80	86·9	13·3	16·5	12·	1·1	3·03	·61	2·78	·35	3·55
1880-81	106·4	16·7	20·2	14·6	·44	·97	·80	2·75	·51	4·70
1881-82	110·8	16·9	17·9	12·	·71	1·22	1·63	5·21	·37	3·83
1882-83	128·7	20·2	23·5	15·	·76	1·27	1·68	5·28	·37	4·28
1883-84	130·7	20·4	19·7	13·7	·53	·99	2·02	6·29	·55	5·59
1884-85	147·9	23·4	22·9	14·8	·89	1·65	·99	3·54	·49	5·53
1885-86	123·4	18·4	20·3	12·6	1·37	2·85	1·30	4·93	·62	5·61
1886-87	177·8	26·3	21·5	13·9	·53	1·06	1·28	4·75	·46	5·17
1887-88	139·3	22·1	21·7	13·8	·56	·99	1·48	5·57	·63	5·42
1888-89	173·	26·4	23·3	15·4	·36	·62	·98	3·57	·59	4·72
1889-90	169·1	26·8	21·5	14·7	·49	·98	·82	3·34	·5	5·78

(d.)—*Statement showing the traffic by Rail and by Canal of the Madras Presidency with other British Provinces, French Territory, Native States and the Chief Sea-port Towns in* 1889-90 *(in Millions of Indian Maunds and in Millions of Rupees).*

Articles.	Rail-borne external trade.						Rail-borne internal trade.			Total Rail-borne trade.	Trade by canals.	Value of traffic with the French Territory (in millions of rupees).
	Imports into			Exports from								
	Madras Presidency excluding the sea-port towns.	Madras sea-ports.	Total.	Madras Presidency excluding the sea-port towns.	Madras sea-port towns.	Total.	Madras Presidency excluding the sea-port towns.	Madras sea-ports.	Total.			
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS.
Coal and coke	·04	..	·04	·02	·36	·38	·4	·04	·44	·86	..	·03
Cotton, raw	·07	·06	·13	·04	..	·04	·04	·87	·91	1·08	·64	·15
Cotton, manufactured	·04	·01	·05	·05	·07	·12	·5	·06	·56	·73	·07	1·71
Drugs and chemicals	..	..	..	..	..	..	·05	·06	·11	·11	..	·02
Dyes and tans	·06	·07	·13	·03	·01	·04	·14	·27	·41	·58	·1	·19
Grain and pulse	1·55	·31	1·86	·85	·03	·88	2·96	3·15	6·11	8·85	5·1	2·34
Hides and skins	·06	·26	·32	..	·01	·01	·12	·17	·29	·62	·01	·14
Jute	·03	..	·03	·02	·03	·05	·18	·02	·2	·28	·11	..
Liquors	·03	..	·03	·03	·04	·07	·06	·03	·09	·19	..	·05
Metals	·03	·01	·04	·02	·13	·15	·57	·05	·62	·81	·08	·18
Oils	·01	..	·01	·01	·05	·06	·16	·23	·39	·46	} 2·47 {	2·2
Oil seeds	·27	·13	·40	·08	·02	·10	·36	2·07	2·43	2·93		6·53
Provisions	·07	·19	·26	·26	·02	·28	·62	·85	1·47	2·01	..	·23
Salt	·02	..	·02	·11	·27	·38	2·46	..	2·46	2·86	2·28	·01
Spices	·08	·01	·09	·06	·01	·07	·34	·12	·46	·62	..	·31
Stone and lime	..	·01	·01	·04	·01	·05	·09	2·41	2·5	2·56	..	..
Sugar	·1	·05	·15	·14	..	·14	·6	·76	1·36	1·65	·45	·08
Tobacco	..	..	..	·07	..	·07	·11	·06	·17	·24	·17	·17
Other articles	·14	·07	·21	1·24	·18	1·42	3·14	1·68	2·78	4·41	10·56	7·16
Total ..	2·6	1·18	3·78	3·07	1·24	4·31	10·86	12·9	23·76	31·85	21·44	21·5

(e.)—*Statement showing the average prices in Madras of the staple commodities of trade.*

Articles.	1844–48.	1849–53.	1854–58.	1859–63.	1864–68.	1869–73.	1874–76.
Imports.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Shirtings, per piece	6·88	6·15	7·25	7·87	12·16	8·41	6·06
Grey shirtings, per 8¼ lb.	..	..	..	..	9·56	6·12	5·36
Mule twist, No. 40, per bundle.. ..	2·81	2·64	2·8	3·94	5·74	3·69	3·24
Turkey red, Nos. 40 to 60, per bundle of 12 lb.	15·46	13·52	14·5	..	..	..	..
Turkey red, Nos. 40 to 60, per bundle of 10 lb.	16·22	..	..	21·87	22·26	17·7	15·94
Orange, Nos. 40 to 60, per bundle ..	..	4·28	..	6·	6·68	4·9	4·54
Do. Nos. 30 to 60, do. ..	..	3·72	3·78	3·52	..	..	..
Copper sheathing, 16 to 32 oz., per candy	255·3	258·65	321·8	275·7	249·85	212·	..
Copper sheathing, per candy	..	..	..	..	..	..	265·42
Iron, assorted, per candy	23·69	19·8	30·3	22·14	21·63	23·26	..
Do. spelter, do.	63·43	42·8	71·15	57·15	62·4	58·5	..
Exports.							
Hides, buffalo, per 100	55·5	42·25	58·75	60·	93·35	133·75	..
Indigo, ordinary, per maund	..	32·	39·9	45·05	51·7	50·75	40·
Do. good	..	30·37	45·25	51·5	62·35	63·31	..
Sugar, per candy	49·35	33·	28·53	27·37	36·9	33·97	27·42
Linseed, per candy	13·2	12·87	22·37	19·31	26·	24·3	..
Rice, per garce	209·	159·1	246·	304·	360·6	296·	332·5

Remarks.—Taken roughly, it will be seen that the nominal prices of the articles of import in 1874–76 are about the same as in 1850. From Mr. O'Conor's report on the trade of India for 1890–91, it appears that the prices of staple imports at Calcutta have fallen since 1873 as shown below, taking the prices in 1873 to be represented by 100.

—	Grey shirtings, 8¼ lb.	Mule Twist. White, No. 40.	Mule Twist. Turkey red, No. 40.	Copper sheathing.	Iron, flat bolt, &c.	Total.
March 1873	100	100	100	100	100	500
June 1874	97	92	106	95	108	498
March 1875	86	92	102	103	93	476
,, 1876	86	90	92	99	79	446
January 1877	78	90	85	92	67	412
,, 1878	73	78	87	86	60	384
,, 1879	76	75	78	80	56	365
,, 1880	81	84	75	83	73	396
,, 1881	82	82	69	81	56	370
,, 1882	78	84	69	89	71	391
,, 1883	82	74	54	80	60	350
,, 1884	75	74	62	77	62	350
,, 1885	76	72	58	64	54	324
,, 1886	84	67	57	57	50	315
,, 1887	81	62	57	65	53	318
,, 1888	79	75	59	90	61	364
,, 1889	81	75	57	98	65	376
,, 1890	76	74	57	69	79	355
,, 1891	74	70	56	71	62	333
August 1891	76	66	57	75	61	335

Information regarding variations in the Madras prices is not available, but there is little doubt that prices in Madras have fallen in about the same proportions as in Calcutta.

(f.)—*Statement showing the value of certain articles of export and import deduced from the declared values of the articles entered in the sea-borne trade returns of the Madras Presidency.*

Years.	Rice and Paddy—Exports. Value of rice per cwt.	Value of paddy per cwt.	Rate of export duty.	Cocoanuts and Kernels—Exports. Number of cocoanuts per rupee.	Value of kernels per cwt.	Rate of export duty.	Cotton Twist—Imports. Value—Rupee per lb.	Rate of duty.
	RS.	RS.			RS.			
1855-56	2·04	1·13	....	75	3·92	....	·577	
1856-57	2·12	1·25	....	75	3·94	....	·539	
1857-58	2·17	1·29	....	75	·99	....	·612	
1858-59	2·36	1·93	....	75	3·97	....	·576	14th March 1859 to 11th March 1860—5 per cent. *ad valorem.*
1859-60	2·41	1·57	2 annas per maund of 82 2/7 lb.	76	3·96	3 per cent. (*ad valorem*) ..	·564	
1860-61	2·21	1·69	Do. do. ..	55	6·21	Do. do. ..	·552	12th March 1860 to 22nd April 1862—10 per cent.
1861-62	3·01	1·85	Do. do. ..	39	8·68	Do. do. ..	·616	
1862-63	3·50	1·93	Do. do. ..	40	8·77	Do. do. ..	·642	23rd April 1862 to 9th March 1882—3½ per cent.
1863-64	3·21	1·99	Do. do. ..	40	7·93	Do. do. ..	·649	
1864-65	4·19	2·91	Do. do. ..	39	8·22	Do. do. ..	·962	From 10th March 1882—free.
1865-66	4·56	2·47	3 annas per maund (12th April to 14th July 1865).	36	10·31	Do. do. ..	1·097	
1866-67	5·54	2·69	2 annas per maund (15th July 1865 to 5th March 1867). 3 annas per maund from 6th March 1867.	..	12·96	Do. do. ..	1·096	
1867-68	4·01	2·39	Do. do. ..	..	..	Free from 6th March 1867 ..	·906	
1868-69	3·92	2·48	Do. do. ..	39	10·10	....	·907	
1869-70	4·	2·45	Do. do. ..	35	10·59	....	·793	
1870-71	3·62	1·99	Do. do. ..	35	10·76	....	·808	
1871-72	3·16	1·92	Do. do. ..	40	8·72	....	·809	
1872-73	4·07	2·03	Do. do. ..	48	7·28	....	·750	
1873-74	3·57	2·04	Do. do. ..	43	9·13	....	·785	
1874-75	3·57	2·42	Do. do. ..	45	8·82	....	·769	
1875-78	3·63	2·36	Do. do. ..	41		....	·773	
1876-77	4·02	2·38	Do. do. ..	41		....	·688	
1877-78	5·74	3·68	Do. do. ..	32	Particulars not available	....	·691	
1878-79	5 69	3·48	Do. do. ..	29		....	·673	
1879-80	4·55	2·54	Do. do. ..	44		....	·731	
1880-81	3·54	1·86	Do. do. ..	48	8·46	....	·721	
1881-82	3·22	1·84	Do. do. ..	47	8·27	....	·622	
1882-83	2·95	1·80	Do. do. ..	41	10·14	....	·637	
1883-84	2·90	1·86	Do. do. ..	35	10·82	....	·695	
1884-85	3·45	2·17	Do. do. ..	46	8·40	....	·645	
1885-86	4·05	2·15	Do. do. ..	40	9·01	....	·622	
1886-87	3·76	1·89	Do. do. ..	42	9·45	....	·643	
1887-88	3·60	1·90	Do. do. ..	40	9·95	....	·637	
1888-89	3·73	1·96	Do. do. ..	43	8·60	....	·666	
1889-90	3·94	2·08	Do. do. ..	43	9·27	....	·683	

(g.)—*Statement showing the net imports of Gold and Silver into India for a series of years (In Million £).*

Years.	Net imports. Gold.	Net imports. Silver.	Net imports. Total.
1834-35	..	..	1·8
1835-36	..	..	2·1
1836-37	..	..	1·8
1837-38	..	..	2·3
1838-39	..	..	2·6
1839-40	..	..	1·5
1840-41	..	..	1·4
1841-42	..	..	1·7
1842-43	..	..	3·2
1843-44	..	..	3·8
1844-45	..	..	3·1
1845-46	..	..	1·9
1846-47	0·8	1·4	2·2
1847-48	1·0	— 0·5	0·5
1848-49	1·4	0·3	1·7
1849-50	1·1	1·3	2·4
Total ..	..	..	34
1850-51	1·2	2·1	3·3
1851-52	1·2	2·9	4·1
1852-53	1·2	4·6	5·8
1853-54	1·1	2·3	3·4
1854-55	0·7	..	0·7
1855-56	2·5	8·2	10·7
1856-57	2·1	11·1	13·2
1857-58	2·8	12·2	15·0
1858-59	4·4	7·8	12·2
1859-60	4·3	11·1	15·4
1860-61	4·2	5·3	9·5
1861-62	5·2	9·1	14·3
1862-63	6·8	12·6	19·4
1863-64	8·9	12·8	21·7
1864-65	9·8	10·1	19·9
1865-66	5·7	18·7	24·4
1866-67	3·8	7·0	10·8
1867-68	4·6	5·6	10·2
1868-69	5·2	8·6	13·8
1869-70	5·6	7·3	12·9
1870-71	2·3	0·9	3·2
1871-72	3·6	6·5	10·1
1872-73	2·5	0·7	3·2
1873-74	1·4	2·5	3·9
1874-75	1·9	4·6	6·5
Total ..	93·0	174·6	267·6
1875-76	1·5	1·6	3·1
1876-77	0·2	7·2	7·4
1877-78	0·5	14·7	15·2
1878-79	— 0·9	4·0	3·1
1879-80	1·8	7·8	9·6
1880-81	3·6	3·9	7·5
1881-82	4·9	5·3	10·2
1882-83	4·9	7·5	12·4
1883-84	5·5	6·4	11·9
1884-85	4·7	7·2	11·9
1885-86	2·8	11·6	14·4
1886-87	2·1	7·2	9·3
1887-88	3·0	9·2	12·2
1888 89	2·8	9·3	12·1
1889-90	4·6	11·0	15·6
Total ..	42	113·9	155·9
1890-91	5·6	14·2	19·8
Grand Total from 1850-51 ..	140·6	302·7	443·3

(h.)—*Statement showing the number of Factories in the Madras Presidency in* 1889-90.

Nature of Industry.	Number of mills or factories.	Nominal capital (if a joint-stock company).	Number of spindles.	Average daily number of persons employed. Throughout the year.	Average daily number of persons employed. In the working season.	Annual outturn. Quantity.	Annual outturn. Value.	—
		RS.					RS.	
Cotton mills worked by steam	8	51,00,500	1,69,128	5,647	..	1,81,052 cwts. of cotton worked up.	..	
Jute mills	1	..	1,548	711	..	38,266 cwt. of jute.	..	
Breweries	2	..	..	..	..	4,47,404 gallons ..	..	
Bone crushing factories ..	6	..	..	..	..	160 tons	7,237	
Coffee works	23	..	..	1,429	6,166	* Lb. 18,506,465 ..	9,834,449	
Cement works	1	..	..	198	233	Cwt. 60,000 ...	1,20,000	
Cotton presses and weaving establishments (other than mills)	41	..	..	1,120	1,929	Lb. 95,725,531, yards 2,23,850.	..	
Flour mills	1	..	..	20	..	..	15,000	
Ice factories	2	..	..	34	20	Tons 874 ..	46,359	
Indigo factories	6	..	..	27	580	Maunds 153 ..	34,775	
Indigo vats	6,393	..	..	863	88,225	,, 47,762 ..	50,88,958	
Iron and brass foundries..	5	..	..	349	..	Cwts. 12,051 ..	1,11,819	
Mineral and ærated water factories	12	..	..	114	20	80,386 bottles ..	66,762	
Oil mills	17	..	..	780		Cwts. 90,463 ..	10,10,482	
Rice mills	1	1,17,500	..	..	60	Cwt. 61,865 ..	64,600	
Rope works	4	..	..	61	116	Lbs. 1,76,767, 1,200 to 1,600 bales of coir yarn and fibre, and 1,098 rolls of coir matting.	41,000	
Silk filatures	1	95,000	..	60		Lb. 1,920 ..	21,120	
Sugar factories	6	..	..	1,318	746	Cwt. 27,922 ..	371,258	Outturn of only two factories.
Tanneries	7	..	..	505	20	Cwt. 13,336 ..	11,55,544	
Timber mills	3	..	..	126	..	..	90,700	
Tobacco farms and factories		..	..	1,203	454	90,119,992 cigars.	714,110	

* Also 3,932,244 lb. of cinchona, cardamoms, pepper, ginger, &c., valued at Rs. 5,48,945.

NOTE.—This statement cannot be considered complete or strictly accurate.

(E.)—*Taxation.*

(a.)—*Statement exhibiting the growth of Revenue or Taxation from* 1800-01 *in the Madras Presidency.*

Official years.	State Revenue or Taxation.										
	Land revenue.	Moturpha or tax on trades, houses, &c.	Abkári farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
	£ (columns 2 to 5 together)				£	£	£	£	£	£	£
1800-01	2,458,777				194,835	19,352	..	..	2,672,964	867,304	3,540,268
1801-02	3,815,851				312,493	20,932	..	..	4,149,276	580,533	4,729,609
1802-03	4,014,204				349,227	31,797	..	..	4,395,228	329,676	4,724,904
1803-04	3,909,792				395,367	27,768	..	..	4,332,927	318,817	4,651,744
1804-05	3,989,892				544,107	39,771	..	..	4,573,770	323,370	4,897,140
1805-06	4,146,941				352,481	185,897	..	..	4,685,319	329,174	5,014,493
1806-07	3,803,506				256,061	215,848	..	..	4,275,415	327,306	4,602,721
1807-08	4,043,188				245,837	258,990	..	..	4,548,015	379,504	4,927,519
1808-09	4,047,014				298,946	262,803	..	..	4,608,763	359,558	4,968,321
1809-10	4,164,081				383,753	278,640	12,215	..	4,838,689	534,502	5,373,191
Average, 1st Decade ..	3,839,325				333,311	134,180	12,215	..	4,308,337	434,974	4,742,991
1810-11	3,938,023				423,170	339,610	28,679	..	4,779,482	459,094	5,238,576
1811-12	3,901,338				436,532	342,593	26,147	..	4,706,610	450,107	5,156,717
1812-13	3,966,047				458,720	370,643	29,196	..	4,824,606	466,521	5,291,127
1813-14	3,986,489				472,276	333,321	31,556	..	4,823,642	473,446	5,297,088
1814-15	3,889,555				541,286	313,388	38,830	..	4,783,059	539,105	5,322,164
1815-16	3,609,668				514,300	312,666	40,155	..	4,476,789	629,318	5,106,107
1816-17	3,826,107				519,067	295,716	38,168	..	4,679,058	681,162	5,360,220
1817-18	3,856,433				506,660	295,917	47,444	..	4,706,454	674,853	5,381,307
1818-19	3,799,410				507,716	356,680	46,507	..	4,710,313	651,119	5,361,432
1819-20	3,791,931				538,659	363,627	51,919	..	4,746,136	660,868	5,407,004
Average, 2nd Decade ..	3,861,500				491,839	332,416	37,860	..	4,723,615	568,559	5,292,174
1820-21	3,738,460				570,567	313,755	62,243	..	4,685,025	718,481	5,403,506
1821-22	3,708,404				630,769	364,087	64,744	..	4,768,004	789,025	5,557,029
1822-23	3,769,369				624,888	336,005	64,513	..	4,794,775	790,435	5,585,210
1823-24	3,741,100				573,790	356,330	62,340	..	4,733,563	765,202	5,498,765
1824-25	3,765,212				536,810	327,719	62,640	..	4,692,381	748,362	5,440,743
1825-26	3,978,682				557,609	359,397	61,504	..	4,957,182	757,733	5,714,915
1826-27	3,699,312				545,818	330,839	56,907	..	4,632,876	1,378,805	5,981,681
1827-28	3,605,226				566,729	346,192	56,260	..	4,574,407	773,421	5,347,828
1828-29	3,649,012 (columns 2 to 4 together)			74,487	610,006	404,416	56,636	..	4,794,557	780,492	5,575,049
1829-30	3,522,100 (columns 2 to 4 together)			71,208	590,726	469,530	52,870	..	4,706,434	709,153	5,415,587
Average, 3rd Decade ..	3,732,257				580,772	360,827	60,066	..	4,733,920	821,111	5,552,031

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 *in the Madras Presidency*—cont.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 16.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.		
	13	14	15	16	17	18	19	20	21
	£	£	£	£	£	£	£		
1800-01	..	..	..	..	..	2,672,964	3,540,268	..	
1801-02	..	..	..	..	..	4,149,276	4,729,609	..	
1802-03	..	..	..	..	..	4,395,223	4,724,904	..	
1803-04	..	..	..	..	..	4,332,927	4,651,744	..	
1804-05	..	..	..	..	..	4,573,770	4,897,140	..	
1805-06	..	..	..	..	..	4,685,319	5,014,493	..	
1806-07	..	..	..	..	..	4,275,415	4,602,721	..	
1807-08	..	..	..	..	..	4,548,015	4,927,519	..	
1808-09	..	..	..	..	..	4,608,763	4,968,321	..	
1809-10	..	..	..	..	..	4,838,689	5,373,191	..	
Average, 1st Decade ..	..	..	..	..	..	4,308,337	4,742,991	..	
1810-11	..	..	..	..	..	4,779,482	5,238,576	..	
1811-12	..	..	..	..	..	4,706,610	5,156,717	..	
1812-13	..	..	..	..	..	4,824,606	5,291,127	..	
1813-14	..	..	..	..	..	4,823,642	5,297,088	..	
1814-15	..	..	..	..	..	4,783,059	5,322,164	..	
1815-16	..	..	..	..	..	4,476,789	5,106,107	..	
1816-17	..	..	..	..	..	4,679,058	5,360,220	..	
1817-18	..	..	..	..	..	4,706,454	5,381,307	..	
1818-19	..	..	..	..	..	4,710,313	5,361,432	..	
1819-20	..	..	..	..	..	4,746,136	5,407,004	..	
Average, 2nd Decade ..	..	..	..	..	..	4,723,615	5,292,174	..	
1820-21	..	..	..	..	..	4,685,025	5,403,506	..	
1821-22	..	..	..	..	..	4,768,004	5,557,029	..	
1822-23	..	..	..	..	..	4,794,775	5,585,210	(a) 13,476,923	
1823-24	..	..	..	..	..	4,733,563	5,498,765	..	
1824-25	..	..	..	..	..	4,692,381	5,440,743	..	
1825-26	..	..	..	..	..	4,957,182	5,714,915	..	
1826-27	..	..	..	..	..	4,632,876	5,981,681	..	
1827-28	..	..	..	..	..	4,574,407	5,347,828	..	
						4,794,557	5,575,049	..	
1828-29	..	..	..	..	..				
1829-30	..	..	..	..	..	4,706,434	5,415,587	..	
Average, 3rd Decade ..	..	..	..	..	..	4,733,920	5,552,031	..	

(a) According to Census taken in this year.
NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Official years.	Land revenue.	Moturpha or tax on trades, houses, &c.	Abkári farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
	£	£	£	£	£	£	£	£	£	£	£
1830-31		3,460,329		66,503	581,516	443,864	48,610	..	4,600,822	757,438	5,358,260
1831-32		3,252,117		63,049	455,689	355,816	39,236	..	4,165,907	306,230	4,472,137
1832-33		2,940,703	Average 3,217,342	65,177	419,072	333,360	38,673	..	3,796,985	311,076	4,108,061
1833-34		3,176,708		68,879	382,885	372,416	35,120	..	4,036,008	322,199	4,358,207
1834-35		3,256,855		68,913	420,130	376,408	40,001	..	4,162,307	317,718	4,480,025
1835-36	3,297,602	100,255	167,294	73,380	419,076	353,848	42,116	..	4,453,571	145,690	4,599,261
1836-37	2,893,849	96,908	170,733	75,531	469,445	372,892	45,466	..	4,124,824	493,485	4,618,309
1837-38	3,149,782	103,468	178,020	80,732	405,679	379,207	46,443	..	4,343,331	476,459	4,819,890
1838-39	3,237,301	104,759	184,657	82,334	407,206	402,953	48,201	..	4,467,411	485,659	4,953,070
1839-40	3,225,600	102,208	232,552	84,586	410,287	398,858	48,386	..	4,502,477	474,138	4,976,615
Average, 4th Decade ..	3,160,827	101,519	186,651	72,908	437,099	378,962	43,225	..	4,265,354	409,009	4,674,384
	3,406,078										
1840-41	3,279,085	102,482	188,433	82,744	427,635	378,052	49,982	..	4,508,413	466,226	4,974,639
1841-42	3,294,596	104,086	194,354	81,137	415,791	399,239	47,614	..	4,536,817	478,400	5,015,217
1842-43	3,274,072	109,610	209,733	94,842	427,672	399,761	47,546	..	4,563,236	523,523	5,086,759
1843-44	3,263,734	110,670	224,863	84,100	423,545	432,160	44,616	..	4,583,688	490,507	5,074,195
1844-45	3,378,188	112,845	227,952	85,144	(a) 200,166	452,560	36,456	..	4,493,311	503,018	4,996,329
1845-46	3,460,104	115,088	230,388	90,075	165,105	470,641	23,254	..	4,554,655	451,393	5,006,048
1846-47	3,589,910	111,472	219,525	88,585	151,040	455,635	24,812	..	4,640,979	493,065	5,134,044
1847-48	3,654,805	114,394	228,631	89,596	135,984	485,721	30,130	..	4,739,261	471,106	5,210,367
1848-49	3,645,695	112,942	243,157	71,388	92,876	450,797	36,824	..	4,673,679	477,775	5,151,454
1849-50	3,479,437	115,519	245,613	88,106	102,710	464,592	42,036	..	4,538,013	467,937	5,005,950
Average, 5th Decade ..	3,431,963	110,911	221,265	87,572	254,252	438,916	38,327	..	4,583,205	482,295	5,065,500
	3,849,710										
1850-51	3,515,969	114,942	242,066	83,792	110,725	477,630	47,092	..	4,592,216	495,117	5,087,333
1851-52	3,610,646	119,257	241,840	89,677	115,680	483,427	49,888	..	4,710,415	522,817	5,233,232
1852-53	3,687,811	118,461	242,157	63,162	120,797	504,265	48,287	..	4,784,940	533,138	5,318,078
1853-54	3,402,335	110,236	249,086	8,958	126,528	480,214	52,819	..	4,430,176	557,459	4,987,635

(a) Land transit duties abolished by Act VI of 1844. Customs tariff revised by Act VI of 1844, Act VII of 1859, Act X of 1860, Acts XI and XXIII of 1862, Act XXVI of 1863, Act XXIII of 1864, Acts XVII and XXV of 1865, Act XVIII of 1866, Act XVII of 1867, Act XVII of 1870, Act XIII of 1871, Act XVI of 1875, Act IX of 1882, Act II of 1888 and Act XII of 1890.

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 16.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.		
	13	14	15	16	17	18	19	20	21
	£	£	£	£	£	£	£		
1830-31	..	..	..	..	..	4,600,822	5,358,260	..	
1831-32	..	..	..	..	..	4,165,907	4,472,137	..	
1832-33	..	..	..	..	..	3,796,985	4,108,061	..	Famine year.
1833-34	..	..	..	..	..	4,036,008	4,358,207	..	
1834-35	..	..	..	..	..	4,162,307	4,480,025	..	
1835-36	..	..	..	..	..	4,453,571	4,599,261	..	
1836-37	..	..	..	..	..	4,124,824	4,618,309	(a) 13,967,395	
1837-38	..	..	..	..	..	4,343,331	4,819,890	..	
1838-39	..	..	..	..	..	4,467,411	4,953,070	..	Including £80,000 for the acquisition of Kurnool.
1839-40	..	..	..	..	..	4,502,477	4,976,615	..	
Average, 4th Decade ..	..	..	..	..	..	4,265,354	4,674,384	..	
1840-41	..	..	..	..	..	4,508,413	4,974,639	..	
1841-42	..	..	..	..	..	4,536,817	5,015,217	..	
1842-43	..	..	..	..	..	4,563,236	5,086,759	..	
1843-44	..	..	..	..	..	4,583,688	5,074,195	..	
1844-45	..	..	..	..	..	4,493,311	4,996,329	..	
1845-46	..	..	..	..	..	4,554,665	5,006,048	..	
1846-47	..	..	..	..	..	4,640,979	5,134,044	..	
1847-48	..	..	..	..	..	4,739,261	5,210,367	..	
1848-49	..	..	..	..	..	4,673,679	5,151,454	..	
1849-50	..	..	..	..	..	4,538,013	5,005,950	..	
Average, 5th Decade ..	..	..	..	..	..	4,583,205	5,065,500	..	
1850-51	..	..	..	..	..	4,592,216	5,087,333	..	
1851-52	..	..	..	..	..	4,710,415	5,233,232	(b) 22,031,697	
1852-53	..	..	..	..	..	4,784,940	5,318,078	(b) 22,857,855	
1853-54	37,281	..	..	..	37,281	4,467,457	5,024,916		

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.
(a) According to Census taken in this year. (b) See pp. 2, 3 and 9 of Census Report, 1871.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 *in the Madras Presidency*—cont.

Official years.	State Revenue or Taxation.										
	Land revenue.	Moturpha tax on trades, houses, &c.	Abkári farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license, and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
	£	£	£	£	£	£	£	£	£	£	£
1854-55	3,384,636	108,281	243,388	Tobacco duties were	117,200	487,459	54,313	..	4,495,277	434,069	4,929,346
1855-56	3,414,611	101,889	231,594	abolished	130,714	507,734	66,855	..	4,453,397	833,932	5,287,329
1856-57	3,592,766	101,643	230,907	under	137,728	503,994	70,356	..	4,637,994	827,336	5,465,330
1857-58	3,678,862	107,326	275,410	Act IV of	141,174	572,597	75,540	..	4,850,909	827,366	5,678,275
1858-59	4,175,268	111,247	284,414	1853.	154,102	601,954	80,617	..	5,407,602	852,243	6,259,845
1859-60	4,093,345	109,242	292,647		255,577	647,115	93,041	..	5,490,967	1,060,013	6,550,980
Average, 6th Decade ..	3,655,625	110,252	253,351	61,397	141,022	526,639	63,941	..	4,785,389	694,349	5,479,738
	4,043,787										
1860-61	3,974,730	100,639	307,125	..	295,388	706,789	152,565	101,427	5,638,663	1,031,767	6,670,430
1861-62	4,153,293	The Moturpha tax was	333,466	..	232,522	868,323	310,458	284,958	6,183,020	832,059	7,015,079
1862-63	4,240,031	relinquished 1st	372,757	..	196,498	912,770	212,558	231,943	6,174,557	759,573	6,934,130
1863-64	4,299,792	August	405,185	..	229,852	899,272	238,342	164,960	6,237,383	791,896	7,029,279
1864-65	4,184,645	1861 in	396,054	..	203,878	1,036,670	269,409	147,867	6,238,523	768,076	7,006,599
1865-66	4,306,505	favor of a	414,718	..	208,553	1,012,760	306,485	72,399	6,401,420	657,597	7,059,017
1866-67	3,652,026	license	427,452	..	193,539	1,047,573	282,553	1,346	5,604,489	650,362	6,254,851
1867-68	4,244,396	tax.	506,491	..	251,902	1,098,802	353,725	88,695	6,544,011	968,866	7,512,877
1868-69	4,068,789		490,843	..	276,591	1,107,253	372,347	63,581	6,379,404	1,127,677	7,507,081
1869-70	4,482,706		570,022	..	276,485	1,164,736	406,482	135,423	7,035,854	1,043,778	8,079,632
Average, 7th Decade ..	4,180,691	100,639	422,409	..	236,521	985,495	290,492	129,260	6,243,732	863,165	7,106,898
	4,593,164										

Note.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 *in the Madras Presidency*—cont.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 16.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.		
	13	14	15	16	17	18	19	20	21
	£	£	£	£	£	£	£		
1854-55	37,006	..	..	..	37,006	4,532,283	4,966,352		
1855-56	43,290	..	..	..	43,290	4,496,687	5,330,619	(a)22,857,855	
1856-57	46,482	..	..	..	46,482	4,684,476	5,511,812		
1857-58	42,783	..	..	..	42,783	4,893,692	5,721,058		
1858-59	62,320	..	..	19,530	81,850	5,489,452	6,341,695		
1859-60	62,960	..	..	17,013	79,973	5,570,940	6,630,953		
Average, 6th Decade	47,445	..	..	18,276	52,686	4,822,256	5,516,605	(a)24,656,509	
1860-61	59,766	..	..	19,455	79,221	5,717,884	6,749,651		
1861-62	55,446	..	..	19,494	74,940	6,257,960	7,090,019	..	Excluding £ 147,500 for transfer of North Canara to Bombay.
1862-63	65,864	..	..	26,443	92,307	6,266,862	7,026,437		
1863-64	65,920	22,645	1,704	26,764	117,033	6,354,416	7,146,312		
1864-65	50,074	27,440	28,501	27,740	133,755	6,372,278	7,140,354	(a)26,539,052	
1865-66	64,530	32,063	36,007	29,910	162,510	6,563,930	7,221,527		
1866-67	89,194	43,302	33,503	35,097	201,096	5,805,585	6,455,947	..	Year of 11 months only.
1867-68	77,193	136,757	42,344	109,257	365,551	6,909,562	7,878,428		
1868-69	92,348	218,712	43,498	113,720	468,278	6,847,682	7,975,359		
1869-70	136,083	233,973	50,313	107,970	528,339	7,564,193	8,607,971	(a)31,597,872	
Average, 7th Decade	75,642	102,128	33,696	51,585	222,303	6,486,035	7,329,201		

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 *in the Madras Presidency*—cont.

Official years.	State Revenue or Taxation including Provincial Rates.											
	Land revenue.	Moturpha tax on trades, houses, &c.	Abkári farms and excise.	Tobacco monopoly in Malabar and South Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income-tax and assessed taxes.	Forests.	Provincial rates.	Regis-tration.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	£	£	£	£	£	£	£	£	£	£	£	£
1870-71	4,397,803	..	589,266	..	304,897	1,264,230	399,586	252,726	..	..	28,203	7,236,711
1871-72	4,440,313	..	570,892	..	313,228	1,307,841	399,025	110,817	41,886	..	35,475	7,219,477
1872-73	4,693,469	..	616,844	..	393,742	1,285,019	426,591	72,895	41,854	..	32,640	7,563,054
1873-74	4,451,489	..	609,946	..	336,152	1,295,186	471,469	4,380	44,983	..	33,119	7,246,724
1874-75	4,635,487	..	605,892	..	321,025	1,331,569	492,878	177	36,433	..	37,181	7,460,642
1875-76	4,545,013	..	633,901	..	307,962	1,353,789	501,971	60	42,635	..	38,023	7,423,354
1876-77	3,296,575	..	558,369	..	246,736	1,291,953	499,336	115	41,531	..	39,200	5,973,815
1877-78	3,494,894	..	471,069	..	203,350	1,142,186	489,221	14	40,434	..	44,553	5,885,711
1878-79	4,965,548	..	587,926	..	206,632	1,463,215	530,135	79,955	60,679	611,899	52,038	8,558,027
1879-80	4,949,488	..	619,832	..	232,446	1,573,338	534,603	80,762	62,617	691,741	53,016	8,797,843
Average, 8th Decade ..	4,387,007	..	586,394	..	286,617	1,330,833	474,481	60,190	41,305	130,364	39,345	7,336,536
1880-81	4,673,446	..	627,888	..	248,805	1,564,336	546,990	50,857	73,688	553,030	57,153	8,396,193
1881-82	4,688,862	..	648,382	..	198,724	1,472,917	544,024	47,725	80,690	618,765	58,821	8,358,910
1882-83	4,820,840	..	645,842	..	104,580	1,390,853	520,837	46,036	90,644	638,912	57,945	8,316,489
1883-84	4,862,293	..	661,199	..	115,860	1,385,513	562,486	46,627	95,370	668,518	63,206	8,451,072
1884-85	4,482,607	..	773,263	..	99,713	1,379,879	564,903	43,276	116,692	613,374	75,841	8,149,548
1885-86	4,901,742	..	882,992	..	93,366	1,448,227	589,950	43,368	119,865	681,984	92,635	8,854,129
1886-87	4,849,124	..	916,658	..	125,736	1,425,022	582,068	154,345	124,691	649,692	87,122	8,914,458
1887-88	4,937,484	..	973,906	..	155,850	1,448,971	597,161	168,146	137,492	687,490	90,762	9,197,262
1888-89	4,852,726	..	1,047,482	..	172,401	1,649,893	613,595	169,108	151,500	699,012	95,833	9,451,550
1889-90	5,033,936	..	1,140,205	..	180,928	1,756,818	650,168	183,416	155,763	761,731	102,746	9,965,711
Average, 9th Decade ..	4,809,306	..	831,782	..	149,596	1,492,243	577,218	95,290	114,640	657,251	78,206	8,805,532

Note.—(1) Since 1878-79, the Local funds, General and the Village Service fund, are incorporated in the General Financial Accounts, and revenue under these heads are entered a portion under Land Revenue, and the remainder under Provincial rates. Since 1878-79, the figures entered in columns 21 and 22 are the totals of columns 13, 18 and 19 and of columns 15, 18 and 19, respectively.

(2) The figures entered in column 18 since 1878-79, represent the collections of the Cattle Pound fund, which has not been incorporated in the Financial Accounts.

(3) Prior to 1870-71, the receipts from forests and registration have been included in the statement under Miscellaneous (column 14).

Statement exhibiting the growth of Revenue or Taxation from 1800-01 *in the Madras Presidency*—cont.

Official years.	State Revenue or Taxation.		Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Miscellaneous.	Total, including miscellaneous.	Village Service fund.	Local funds, general.	Special funds.	Municipal taxation.	Total.	Excluding miscellaneous.	Including miscellaneous.		
	14	15	16	17	18	19	20	21	22	23	24
	£	£	£	£	£	£	£	£	£		
1870-71	970,589	8,207,300	158,236	210,620	50,754	110,360	529,970	7,766,681	8,737,270	31,597,872	
1871-72	872,950	8,092,427	185,882	255,248	47,871	116,040	605,041	7,824,518	8,697,468		
1872-73	636,356	8,199,410	196,750	397,433	52,218	122,937	769,338	8,332,392	8,968,748		
1873-74	944,302	8,191,026	209,224	390,950	48,686	121,021	769,881	8,016,605	8,960,907		
1874-75	913,184	8,373,826	210,620	403,955	48,767	111,927	775,269	8,235,911	9,149,095		
1875-76	937,134	8,360,488	226,955	386,966	57,675	120,952	792,548	8,215,902	9,153,036	..	Famine years.
1876-77	1,077,322	7,051,137	195,026	319,214	41,429	122,797	678,466	6,652,281	7,729,603		
1877-78	1,100,727	6,986,438	201,148	319,717	37,997	130,052	688,912	6,574,625	7,675,352		
1878-79	1,350,052	9,908,079	219,083	431.962	21,497	128,525	801,067	8,708,049	10,058,101		
1879-80	1,310,452	10,108,295	260,478	470,930	19,868	161.575	912,851	8,979,286	10,289,738		
Average, 8th Decade ..	1,011,307	8,347,843	206,340	358,699	42,676	124,619	712,334	7,930,625	8,941,932		
1880-81	1,166,045	9,562,238	258,604	421,412	20,527	158,582	859,125	8,575,302	9,741,347	30,827,158	
1881-82	1,172,254	9,531,164	317,524	438,854	20,167	165,873	942,418	8,544,950	9,717,204		
1882-83	1,146,267	9,462,756	314,224	462,294	20,880	166,837	964,235	8,504,206	9,650,473		
1883-84	1,148,362	9,599,434	330,525	482,154	22,731	172,106	1,007,516	8,645,909	9,794,271		
1884-85	1,108,672	9,258,220	311,037	443,351	23,884	190,943	969,215	8,364,375	9,473,047	..	
1885-86	1,152,841	10,006,970	337,449	496,410	24,577	187,346	1,045,782	9,066,052	10,218,893		The population according to the census taken in 1891, is 35,606,203.
1886-87	1,253,291	10,167,749	316,409	491,306	26,426	195,508	1,029,649	9,136,392	10,389,683		
1887-88	1,335,668	10,532,930	347,522	499,195	27,706	196,975	1,071,398	9,421,943	10,757,611		
1888-89	1,161,921	10,613,471	341,702	510,967	29,047	203,235	1,084,951	9,683,832	10,845,753		
1889-90	1,406,775	11,372,486	371,541	545,753	30,286	207,863	1,155,443	10,203,860	11,610,635		
Average, 9th Decade ..	1,205,210	10,010,742	324,654	479,169	24,623	184,527	1,012,973	9,014,682	10,219,892		

NOTE.—(1) Since 1878-79, the Local funds, General and the Village Service fund, are incorporated in the General Financial Accounts, and revenue under these heads are entered a portion under Land Revenue, and the remainder under Provincial rates. Since 1878-79, the figures entered in columns 21 and 22 are the totals of columns 13, 18 and 19 and of columns 15, 18 and 19, respectively.

(2) The figures entered in column 18 since 1878-79, represent the collections of the Cattle Pound fund, which has not been incorporated in the Financial Accounts.

(3) Prior to 1870-71, the receipts from forests and registration have been included in the statement under Miscellaneous (column 14).

(b.)—*Statement showing the various kinds of Local and Municipal taxation from the year* 1853-54 *in the Madras Presidency.*

Official years.	Village Service Fund.			Local Funds—General.				Local Funds—Special.				Municipal.			Grand total taxation, columns 4, 8, 12, 15.	Remarks.
	Prescriptive allowances.	Service cess in lieu of direct fees.	Total, columns 2 + 3.	Rate on rent value of land.	House-tax in villages for educational purposes.	Tolls and ferries.	Total, columns 5 + 6 + 7.	Pound fund.	Fishery rents.	Jungle conservancy.	Total, columns 9 + 10 + 11.	Taxation in the city of Madras.	Taxation of Provincial Municipalities.	Total, columns 13 + 14.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1853-54	37,281	..	37,281	..	..	..	..	..	..	..	..	..	..	..	37,281	
1854-55	37,006	..	37,006	..	..	..	..	..	..	..	..	..	..	..	37,006	
1855-56	43,290	..	43,290	..	..	..	..	..	..	..	..	..	..	..	43,290	
1856-57	46,482	..	46,482	..	..	..	..	..	..	..	..	..	..	..	46,482	
1857-58	42,783	..	42,783	..	..	..	..	..	..	..	..	..	..	..	42,783	
1858-59	62,320	..	62,320	..	..	..	..	..	..	..	..	19,530	..	19,530	81,850	
1859-60	62,960	..	62,960	..	..	..	..	..	..	..	..	17,013	..	17,013	79,973	
1860-61	59,766	..	59,766	..	..	..	..	..	..	..	..	19,455	..	19,455	79,221	
1861-62	55,446	..	55,446	..	..	..	..	..	..	..	..	19,494	..	19,494	74,940	
1862-63	65,864	..	65,864	..	..	..	..	..	..	..	..	26,443	..	26,443	92,307	
1863-64	65,920	..	65,920	11,912	..	10,733	22,645	..	1,704	..	1,704	26,764	..	26,764	117,033	
1864-65	50,074	..	50,074	13,992	..	13,448	27,440	15,221	5,111	8,169	28,501	27,740	..	27,740	133,755	
1865-66	64,530	..	64,530	17,822	..	14,241	32,063	16,575	9,998	9,434	36,007	29,910	..	29,910	162,510	
1866-67	89,194	..	89,194	30,452	..	12,850	43,302	14,443	7,763	11,297	33,503	35,097	..	35,097	201,096	
1867-68	77,193	..	77,193	121,993	..	14,764	136,757	17,070	9,879	15,395	42,344	44,175	65,082	109,257	365,551	
1868-69	92,348	..	92,348	204,363	..	14,349	218,712	19,243	9,489	14,766	43,498	43,902	69,818	113,720	468,278	
1869-70	136,083	..	136,083	216,510	..	17,463	233,973	20,726	10,384	19,203	50,313	35,917	72,053	107,970	528,339	
1870-71	158,236	..	158,236	192,627	..	17,993	210,620	22,037	10,543	18,174	50,754	39,740	70,620	110,360	529,970	
1871-72	147,343	38,539	185,882	234,572	33	20,643	255,248	22,160	9,622	16,089	47,871	44,053	71,987	116,040	605,041	
1872-73	141,421	41,053	*196,750	369,907	5,402	22,124	397,433	22,798	11,685	17,735	52,218	41,636	81,301	122 937	769,338	
1873-74	137,691	43,673	*209,224	364,458	3,803	22,689	390,950	20,938	11,059	16,689	48,686	40,192	80,829	121,021	769,881	
1874-75	144,989	53,091	*210,620	371,309	7,454	25,192	403,955	22,062	10,546	16,159	48,767	40,690	71,237	111,927	775,269	
1875-76	134,372	54,081	*226,955	360,324	121	26,521	386,966	22,537	9,981	25,157	57,675	45,238	75,714	120,952	792,548	
1876-77	123,312	52,024	*195,026	298,704	..	20,510	319,214	23,632	†	17,797	41,429	48,883	73,914	122,797	678,466	} Famine years.
1877-78	Details not available.		201,148	292,126	..	27,591	319,717	22,632	†	15,365	37,997	55,344	74,708	130,052	688,914	

* These figures do not make up the total of the previous columns for the reason that certain items (such as percentage on water rates) have been credited to the Village Service Fund, which had not been shown separately in the accounts under either head.

† Transferred to Irrigation Public Works Department.

Statement showing the various kinds of Local and Municipal Taxation from the year 1853-54 *in the Madras Presidency*—cont.

Official years.	Village Service Fund.			Local Funds—General.				Special Funds.				Municipal.			Grand Total, taxation columns 4, 8, 12 and 15.	Remarks.
	Prescriptive allowances.	Service cess in lieu of direct fees.	Total, columns 2+3.	Rate on rent value of land.	House-tax in villages for educational, &c., purposes.	Tolls and Ferries.	Total, columns 5+6+7.	Pound Fund.	Fishery rents.	Jungle Conservancy.	Total, columns 9+10+11.	Taxation in the city of Madras.	Taxation of Provincial Municipalities.	Total, columns 13+14.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1878-79	150,966	68,117	219,083	396,917	..	35,045	431,962	21,497	..	..	21,497	(a) 49,004	79,521	128,525	801,067	(a) Receipts for 9 months from 1st April to 31st December 1878.
1879-80	157,112	103,366	260,478	437,229	83	33,618	470,930	19,868	..	..	19,868	(b) 73,701	87,874	161,575	912,851	
Average for 10 years ending with 1879-80.	..	..	206,340	331,817	1,690	25,192	358,699	22,016	6,344	14,316	42,676	47,848	76,771	124,619	712,334	
1880-81	156,584	102,020	258,604	384,342	39	37,031	421,412	20,527	Transferred to Irrigation, Public Works Department.	Transferred to Forests.	20,527	(b) 67,198	91,384	158,582	859,125	(b) For calendar years.
1881-82	184,876	132,648	317,524	402,646	..	36,208	438,854	20,167			20,167	(b) 68,125	97,748	165,873	942,418	(c) For 15 months from 1st January 1884 to 31st March 1885.
1882-83	176,634	137,590	314,224	421,517	..	40,777	462,294	20,880			20,880	(b) 69,896	96,941	166,837	964,236	
1883-84	180,100	150,425	330,525	435,743	..	46,411	482,154	22,731			22,731	(b) 72,234	99,872	172,106	1,007,516	
1884-85	176,033	135,004	311,037	395,721	..	47,630	443,351	23,884			23,884	(c) 90,424	100,519	190,943	969,215	
1885-86	187,390	150,059	337,449	444,294	..	52,116	496,410	24,577			24,577	83,336	104,010	187,346	1,045,782	
1886-87	179,190	137,219	316,409	428,714	3,654	58,938	491,306	26,426			26,426	87,388	108,120	195,508	1,029,649	
1887-88	194,334	153,188	347,522	426,225	9,649	63,321	499,195	27,706			27,706	86,241	110,734	196,975	1,071,398	
1888-89	182,651	159,051	341,702	430,803	11,675	68,489	510,967	29,047			29,047	87,829	115,406	203,235	1,084,951	
1889-90	184,869	186,672	371,541	452,548	15,287	77,918	545,753	30,286			30,286	88,752	119,111	207,863	1,155,443	
Average for 10 years ending with 1889-90.	180,266	144,388	324,654	422,255	4,030	52,884	479,169	24,623	..	..	24,623	80,142	104,385	184,527	1,012,973	

Official years.	Land Revenue realised according to Financial statements presented to Parliament.	Current Land Revenue demand as given in the annual Revenue Returns, including Canara and Malabar.			Total cultivator's holding of fully assessed lands in Ryotwari tracts (column 3), showing their area in acres, and assessment thereon, according to the annual Revenue Returns, excluding the districts of North and South Canara in each year, but including the district of Malabar after 1865-66.										
					Dry or unirrigated lands.			Wet or irrigated lands under consolidated assessment.			Extra assessment or additional revenue.		Total holdings in Ryotwari tracts.		
		Revenue of Zemindari or permanently settled lands.	Revenue not permanently settled, including miscellaneous water-rates, &c.	Total columns 3 and 4.	Area.	Assessment.	Rate of assessment per acre.	Area.	Assessment.	Rate of assessment per acre.	Water-rate and charge for lands converted from dry to wet.	Charge for second crop on wet lands.	Area columns 6 and 9.	Assessment columns 7, 10, 12, and 13.	Rate of assessment per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	£	£	£	£	ACRES.	£	£ s. d.	ACRES.	£	£ s. d.	£	£	ACRES.	£	£ s. d.
1852-53	3,687,811	498,251	3,205,721	3,703,972	9,266,425	1,225,712	0 2 7½	2,269,030	1,485,074	0 13 1	No information	No information	12,078,535	3,022,422	0 5 0
1853-54	3,402,335	497,405	2,919,527	3,416,932	8,824,498	1,169,710	0 2 7¾	2,183,186	1,519,790	0 13 11			11,559,021	3,001,021	(a) 0 5 2¼
1854-55	3,384,636	497,948	3,072,251	3,570,199	8,250,015	1,122,015	0 2 8½	2,686,425	1,777,728	0 13 2¾	..	..	10,936,440	2,899,743	(b) 0 5 2¼
1855-56	3,414,611	497,603	3,222,802	3,720,405	9,477,455	1,233,863	0 2 7	2,727,858	1,698,520	0 12 5¼	64,582	43,505	12,205,313	3,040,470	0 4 11¾
1856-57	3,592,766	497,482	3,353,819	3,851,301	9,894,644	1,275,519	0 2 6¾	2,442,806	1,504,271	0 12 3¾	73,629	59,665	12,964,668	2,913,084	0 4 6
1857-58	3,678,862	497,902	3,259,112	3,757,014	10,176,108	1,292,982	0 2 6½	2,406,331	1,549,015	0 12 10½	69,125	43,557	12,941,030	2,954,679	0 4 6¾
1858-59	4,175,268	497,750	3,615,486	4,113,236	10,697,180	1,338,126	0 2 6	2,599,939	1,696,074	0 13 0½	70,440	80,689	13,639,430	3,185,329	0 4 8
1859-60	4,093,345	506,341	3,533,465	4,039,806	11,304,510	1,391,329	0 2 5½	2,702,142	1,481,155	0 10 11½	99,143	79,570	14,389,214	3,051,197	(c) 0 4 2¾
1860-61	3,974,730	510,545	3,504,062	4,014,607	11,600,103	1,384,009	0 2 4½	2,682,392	1,441,795	0 10 9	106,447	51,490	14,669,960	2,983,741	0 4 0¾
1861-62	4,084,040	510,396	3,718,651	4,229,047	12,224,006	1,431,249	0 2 4	2,802,775	1,519,102	0 10 10	102,925	59,273	15,420,153	3,112,549	0 4 0¼
1862-63	4,206,040	510,148	3,776,029	4,286,177	12,821,125	1,454,471	0 2 0¼	2,974,919	1,546,798	0 10 4¾	144,089	67,080	16,196,929	3,212,438	(d) 0 3 11½
1863-64	4,299,792	512,948	3,829,173	4,342,121	13,111,153	1,458,815	0 2 2½	2,949,892	1,511,709	0 10 2¾	157,482	66,639	16,461,419	3,194,645	0 3 10½
1864-65	4,184,645	512,166	3,739,969	4,252,135	13,659,063	1,504,244	0 2 2¼	2,924,044	1,482,001	0 10 1½	165,833	50,874	16,778,662	3,202,952	(e) 0 3 9¾
1865-66	4,306,505	513,324	3,800,277	4,313,601	14,459,368	1,607,626	0 2 2½	3,399,763	1,662,075	0 9 10¼	209,104	53,895	17,859,131	3,532,700	(f) 0 3 11½
1866-67	3,652,026	512,662	3,898,240	4,410,902	14,940,073	1,625,491	0 2 2	3,574,520	1,730,160	0 9 8¼	206,782	50,542	18,514,593	3,612,885	0 3 10¾
1867-68	4,244,396	513,285	3,684,908	4,198,193	15,437,351	1,678,442	0 2 2	3,568,259	1,728,642	0 9 8¼	208,744	47,673	19,005,610	3,663,501	0 3 10¼
1868-69	4,068,789	514,652	3,792,846	4,307,498	15,640,120	1,692,944	0 2 1¾	3,572,745	1,723,622	0 9 7¾	213,382	53,229	19,212,865	3,683,177	0 3 10
1869-70	4,482,706	514,275	3,998,127	4,512,402	16,003,033	1,726,949	0 2 1¾	3,609,345	1,723,626	0 9 6½	229,700	55,094	19,612,378	3,735,369	0 3 9½
1870-71	4,397,803	514,364	4,090,366	4,604,730	16,341,658	1,747,266	0 2 1½	3,646,029	1,734,297	0 9 6¼	253,056	64,423	19,987,687	3,799,042	0 3 9½
1871-72	4,440,313	512,946	3,937,686	4,450,632	16,084,145	1,709,999	0 2 1½	3,601,793	1,692,743	0 9 4¾	270,557	57,702	19,685,938	3,731,001	(g) 0 3 9¼
1872-73	4,693,469	511,633	4,038,879	4,550,512	16,097,139	1,689,679	0 2 1	3,594,274	1,668,761	0 9 3¼	284,985	67,515	19,691,413	3,710,940	0 3 9
1873-74	4,451,489	511,508	3,908,723	4,420,231	15,952,144	1,682,945	0 2 1¼	3,680,292	1,685,348	0 9 1¾	306,580	72,023	19,632,436	3,746,896	0 3 10
1874-75	4,635,487	513,299	4,135,728	4,649,027	16,232,415	1,713,100	0 2 1¼	3,725,599	1,697,476	0 9 1¼	351,412	91,637	19,958,014	3,853,625	0 3 10¼
1875-76	4,545,013	513,887	3,903,255	4,417,142	16,278,655	1,724,246	0 2 1¼	3,742,731	1,702,258	0 9 1¼	313,262	55,910	20,021,386	3,795,676	(h) 0 3 9½

(a) Very disastrous year.

(b) Assessments previously reduced in nine districts to the extent of 113,749*l*.

(c) Ulungu method of adjusting the commutation prices of grain in Tanjore and Tinnevelly abandoned for regular settlement.

(d) North Canara transferred to Bombay; revenue demand 110,000*l*; cultivated area not known.

(e) Rates of assessment reduced in Trichinopoly, and land watered from wells relieved of special water-rate.

(f) Area and assessment for Malabar first shown in the accounts in this year. Dry 373,650 acres assessment 58,340*l*, and wet 379,318 acres, assessment 37,932*l*; distinction of garden and other minor classification of lands disappear in the accounts from this date.

(g) Unfavorable year.

(h) Famine years; large remissions or suspensions of revenue demands in consequence.

Statement exhibiting the growth of the Land Revenue and extension of occupied Area of Land fully assessed—cont.

Official years.	Land Revenue realised according to Financial statements presented to Parliament.	Current Land Revenue demand as given in the annual Revenue Returns, including Canara and Malabar.			Total cultivator's holding of fully assessed lands in Ryotwari tracts (column 3), showing their area in acres, and assessment thereon, according to the annual Revenue Returns, excluding the districts of North and South Canara in each year, but including the district of Malabar after 1865-66.										
					Dry or unirrigated lands.			Wet or irrigated lands under consolidated assessment.			Extra assessment or additional revenue.		Total holdings in Ryotwari tracts.		
		Revenue of Zemindari or permanently settled lands.	Revenue not permanently settled, including miscellaneous water-rates, &c.	Total columns 3 and 4.	Area.	Assessment.	Rate of assessment per acre.	Area.	Assessment.	Rate of assessment per acre.	Water-rate and charge for lands converted from dry to wet.	Charge for second crop on wet lands.	Area columns 6 and 9.	Assessment columns 7, 10, 12, and 13.	Rate of assessment per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	£	£	£	£	ACRES.	£	£. s. d.	ACRES.	£	£ s. d.	£	£	ACRES.	£	£ s. d.
1876-77	3,296,575	513,824	3,141,394	3,655,218	16,217,256	1,727,427	0 2 1½	3,739,600	1,693,709	0 9 0½	286,238	49,616	19,956,856	3,756,990	*h* { 0 3 9
1877-78	3,494,884	514,003	3,959,035	4,473,038	16,175,052	1,714,808	0 2 1¼	3,834,563	1,719,979	0 8 11½	336,090	93,782	20,009,615	3,864,659	0 3 10¼
1878-79	4,965,500	513,929	4,097,144	4,611,073	16,015,154	1,711,257	0 2 1½	3,859,426	1,729,511	0 8 11¼	361,873	84,203	19,904,580	3,886,844	0 3 10¾ }
1879-80	4,949,500	513,580	4,031,931	4,545,511	15,298,047	1,650,158	0 2 1¾	3,873,490	1,732,205	0 8 11½	370,228	83,022	19,171,537	3,835,613	0 4 0
1880-81	4,673,400	512,817	4,015,319	4,528,136	15,134,398	1,643,846	0 2 2	3,798,281	1,715,983	0 9 0½	365,984	86,803	18,932,679	3,806,616	0 4 0¼
1881-82	4,688,900	513,188	3,945,833	4,459,021	14,980,275	1,637,463	0 2 2¼	3,792,095	1,714,424	0 9 0½	358,440	67,277	18,772,370	3,777,605	0 4 0¼
1882-83	4,820,800	508,937	4,010,881	4,519,818	15,291,319	1,666,763	0 2 2	3,804,548	1,718,968	0 9 0½	357,368	79,161	19,095,867	3,822,260	0 4 0
1883-84	4,852,300	508,545	4,119,319	4,627,864	15,496,866	1,677,798	0 2 2	3,830,041	1,732,184	0 9 0⅑	369,971	85,042	19,326,907	3,864,996	0 3 11¾
1884-85	4,482,600	508,153	3,874,496	4,382,649	15,592,353	1,681,260	0 2 1¾	3,845,921	1,738,691	0 9 0½	371,477	67,236	19,438,274	3,858,664	0 3 11½
1885-86	4,901,700	507,481	4,134,972	4,642,453	15,987,440	1,698,214	0 2 1½	3,888,310	1,750,654	0 9 0	268,823	82,470	19,875,750	3,800,161	0 3 9¾
1886-87	4,849,100	508,185	4,232,051	4,740,236	16,393,138	1,723,577	0 2 1¼	3,931,365	1,766,534	0 8 3¾	288,496	86,079	20,324,503	3,864,686	0 3 9½
1887-88	4,937,500	507,801	4,280,859	4,788,660	16,516,236	1,724,754	0 2 1	3,982,901	2,001,660	0 10 0½	86,400	74,829	20,499,137	3,887,643	0 3 9½
1888-89	4,852,700	507,582	4,304,731	4,812,313	16,664,130	1,727,412	0 2 0¾	4,059,099	2,032,007	0 10 0	80,317	84,551	20,723,229	3,924,149	0 3 9½
1889-90	5,033,900	504,057	4,341,377	4,845,434	16,936,222	1,745,905	0 2 0¾	4,106,828	2,056,979	0 10 0	75,183	83,765	21,043,050	3,961,832	0 3 9⅕

This statement cannot be carried back before 1852-53, as the detailed information in columns 3 to 16 inclusive does not exist in a complete form prior to that year.

Column 2 shows the *actual realizations* of land revenue for each year, which are the same as the *current demand* for that year, column 5, *minus* any sums uncollected within the year, and *plus* collections of arrears of former years. This explains the discrepancies between columns 2 and 5.

Column 3 shows the fixed land revenue demand on the zemindari or permanently settled estates, assessed at a lump sum on each estate. The total area of these estates is about 21 million acres, but the area of cultivation within them not being known, they are excluded from columns 6 to 16 inclusive.

When zemindari lands receive water from Government works of irrigation they pay water-rate in addition to their fixed assessment. This water-rate now amounts to from 70,000*l* to 80,000*l* a year, and is included in columns 4, 12 and 15, as it is not distinguished in the accounts from water-rates on land not permanently settled. The figures for the recent years do not, however, include the water-rate on zemindari lands.

Column 4 comprises all items of land revenue demand other than the fixed assessment of zemindari estates. The principal item is that of the revenue of lands held at full assessments direct from Government or Ryotwari lands (columns 7 and 10); the other items are water-rates, &c. (columns 12 and 13); quit-rents on lands and villages partially exempt from assessment (in area about 7¼ million acres), about 280,000£; and numerous minor items, such as sales of grazing on Government waste lands and the like, known as land revenue "miscellaneous," about 30,000*l*.

Columns 6 to 16 give the details of the land held subject to full rates of assessment on Ryotwari settlement or direct from Government. North and South Canara are excluded from these columns, as the areas of cultivation in these districts are not shown in the revenue returns, and also, for the same reason, the district of Malabar prior to 1865-66.

These lands are distinguished according to the main classification in use under the Madras revenue system, viz., into lands *assessed* as unirrigated (columns 6 to 8), and land *assessed* as irrigated (columns 9 to 11).

This classification, however, needs some explanation.

[*Continued on next page.*

First.—Lands irrigated by works which are private property (as, for instance, wells constructed by the landholder) are assessed at unirrigated rates, and are consequently entered in column 6.

Secondly.—In order to exhibit the direct return from certain large irrigation works constructed by Government the charge for water supplied from them is in the returns shown as a water-rate (column 12) separately from the land assessment, and the lands irrigated are shown as assessed at dry rates, and have been entered under column 6. The principal of these works are those on the rivers Godávari and Kistna, and the areas of land classed as "dry" irrigated from them were in 1878 about 540,000 and 265,000 acres respectively.

From the above it will be seen that the area actually irrigable bears a much larger proportion to the total area of fully assessed occupied land than would appear from the proportion of the area classed as irrigated (column 9) to the total area (column 14).

And it must be observed that the areas given, columns 6, 9, 14, are of holdings, not of cultivation, of fully assessed lands. In ordinary years, about 88 per cent. of the area held on Ryotwari settlement is under the plough, and 12 per cent. fallow or pasture.

The water-rate on wet lands in the Godávari and Kistna deltas, amounting to about 200,000 and odd, has been included in the assessment on wet lands since 1887-88 instead of under water-rate as before.

Columns 7 and 10 show the regular ordinary assessment of the two classes of fully assessed lands, and columns 8 and 11 the average rate per acre of that assessment. But under certain circumstances, an extra charge on account of the use of water may be made either on dry lands, water-rate (column 12) as explained above, or on wet lands, an extra charge when a second crop is grown (column 13), because the ordinary "consolidated" assessment (so called as including both soil and water-rates) is calculated for one crop only.

Columns 14 to 16 show the total area, assessment, and rate of fully assessed lands; but these columns also need some explanation.

Prior to 1865-66 the returns showed separately from the main classes of "dry" and "wet" certain other classes of fully assessed lands, amounting altogether to 350,000 or 400,000 acres. The principal of these minor classes were "garden," or lands irrigated by wells. In 1865 lands watered by private wells were relieved of any impost beyond the "dry" rate and all lands were classified as either "dry" or "wet." This accounts for the area in column 14 showing more than the aggregate of columns 6 and 9 in the earlier years.

It has already been explained that the water-rate on Zemindari lands irrigated by Government works is included in column 12. The total assessment, column 15, of Ryotwari holdings is thus shown as higher by 70,000*l* or 80,000*l* a year (the amount of the Zemindari water-rate) than it really is, and the average rate of assessment (column 16) is also proportionately too high. The figures for recent years do not include the water rates on Zemindari lands.

(d.) *Statement showing the value of land in certain districts of the Madras Presidency.*

(1) *Statement showing the average value of land per acre in the Tanjore District.*

Years.	Wet lands.	Remarks.
	RS.	
1823-24	12	The values for the years up to 1862-63 have been deduced from the values entered in the deeds of sale and mortgage of lands paying revenue to Government, which passed through the Collector's office under the system of mirassi registry, which formerly prevailed in the district.
1824-25	12	
1825-26	15	
1826-27	9	
1827-28	9	
1828-29	25	
1829-30	13	
1830-31	15	
1831-32	16	
1832-33	13	
1833-34	19	
1834-35	18	
1835-36	18	
1836-37	19	
1837-38	23	The selling prices for the years subsequent to 1862-63 have been deduced from the values given in the deeds of sale registered in the Registration offices.
1838-39	20	
1839-40	23	
1840-41	27	
1841-42	27	
1842-43	26	
1843-44	24	
1844-45	26	
1862-63	39	
1868-69	151	
1869-70	160	
1870-71	148	
1871-72	138	
1872-73	132	
1873-74	146	
1874-75	126	
1875-76	153	
1876-77	180	
1877-78	172	

(2) *Table showing the selling prices of land in certain villages in the Tanjore District per acre.*

Taluk.	Village.	1838-39.	1840.	1885–88.	Remarks.
		RS.	RS.	RS.	
Shiyáli	Alakudi	21	25	235	The selling prices for the years 1838-39 and 840 are the values deduced from the prices for which lands were sold for arrears of revenue. Those for 1885–88 are the averages deduced from the sale deeds registered in Registration offices.
Do.	Valluvakkudi	8	20	170	
Do.	Kilanganur	31	38	300	
Do.	Keelayur	42	62	272	
Do.	Cadavasal	20	21	132	
Kumbakónam	Yaragraharam	47	48	433	
Do.	Kadichambadi	38	46	409	
Do.	Valangiman	12	30	244	
Do.	Tillayambur	11	72	392	
Tanjore	Perambuliyur	108	108	672	
Do.	Vaithinathampalli ...	42	129	547	

(3) *Table showing the prices paid in the Tinnevelly District for the same lands at different sales ascertained from registration records.*

Shermádevi, Ambásamudram Taluk.—Survey No. 1343, nunjah acres 0·74, sold in 1865 for Rs. 330, fetched Rs. 1,102-8-0 in 1890.

Shembaguvamapadi, Nánguneri Taluk.—Survey No. 120 (*a*) and (*c*), extent acres 0·64, sold in 1866 for Rs. 116, was resold in 1885 for Rs. 200.

Vadakkuvimananallur, Ambásamudram Taluk.—Survey No. 634, nunjah acres 0·30, sold in 1868 for Rs. 182, fetched Rs. 275 in 1889.

Anuppankulam, Sátúr Taluk.—Punjah field survey No. 9 (*b*), acres 3·3, sold in 1872 for Rs. 98, fetched Rs. 290 in 1889.

Gopalasamudram, Ambásamudram Taluk.—Nunjah field No. 286, 8 cents., sold in 1874 for Rs. 50, fetched Rs. 262-8-0 in 1882.

Shembayavampari, Nánguneri Taluk.—Survey No. 51 (*b*) and 112 (*c*), nunjah acres 1·21, sold in 1875 for Rs. 297, fetched Rs. 825 in 1889.

Anaikulam, Srivilliputur Taluk.—Punjah No. 156 (*b*), acres 1·95, sold in 1870 for Rs. 50, fetched Rs. 100 in 1879.

(4) *Table showing the prices paid in the Coimbatore District for the same lands on the several occasions when they changed hands, ascertained from Registration records.*

1. *Anuparpallayam.*—11·18 acres of punjah lands (survey Nos. 26, 37 and 38), were sold in 1860 for Rs. 225 ; a portion of the lands, *i.e.*, survey No. 37, measuring 5·47 acres, was sold in 1882 for Rs. 500.

2. *Kumalapalayam.*—Survey Nos. 57, 58 and 59 (extent 6·1 acres) of nunjah lands, were sold in 1848 for Rs. 1,200. They were sold in 1877 and 1880 for Rs. 1,900.

3. *Kurichi.*—Survey Nos. 370, 452 and 454 (extent acres 8·42 of nunjah lands), sold in 1858 for Rs. 750, were resold in 1887 for Rs. 1,850.

4. *Devarayapuram.*—Survey Nos. 55 and 56, acres 8·62 of punjah lands, sold in 1847 for Rs. 200, were resold in 1876 for Rs. 300.

5. *Ramanathapuram.*—Survey Nos. 138, 143 and 153, extent 6·97 acres of nunjah lands, were sold in 1855 for Rs. 350. A portion of the lands (No. 143) measuring 2·87 acres, was sold in 1876 for Rs. 1,300.

6. *Vellalur.*—Survey Nos. 225 and 226, extent 9·10 acres of punjah lands, sold in 1849 for Rs. 30-8-0, were resold in 1885 for Rs. 200.

7. *Sanganur.*—Punjah land, Nos. 248, 249 and 250, sold in 1863 for Rs. 50, fetched Rs. 200 in 1884.

8. *Kumaralingam.*—Paimash Nos. 30 and 39, extent 2·2 cawnies, were sold in 1847 for Rs. 225. No. 39 alone was resold in 1876 for Rs. 550 and in 1890 for Rs. 900.

9. *Avalappampatti.*—Paimash No. 37, extent 3·14 vallams of punjah land, sold in 1852 for Rs. 716, fetched in 1881 Rs. 1,000.

10. *Kallapuram.*—Paimash Nos. 233 and 234, extent cawnies 2-14-2, sold in 1872 for Rs. 500, fetched in 1890 Rs. 1,500.

11. *Kallapuram.*—Paimash No. 248, sold in 1873 for Rs. 100, fetched in 1890 Rs. 600.

12. *Mevadi.*—Paimash Nos. 186, 116 and 38, sold in 1876 for Rs. 600, fetched Rs. 800 in 1890.

13. *Nunjahthothakurichi.*—Field No. 203, wet acres 0·75, was sold in 1876 and 1880 for Rs. 200 and in 1890 for Rs. 250.

14. *Nunjahthothakurichi.*—Field No. 31, wet acres 1·5, was sold in 1876 for Rs. 375 and Rs. 400 and in 1879 for Rs. 550 and Rs. 450.

(5) *Statement showing the prices of lands per acre in the Coimbatore District deduced from the statistics relating to applications for transfer of revenue registry (extracted from the Coimbatore District Manual.*

Years.	Erode taluk.			Coimbatore taluk.		Pollâchi taluk.		Udamalpet taluk.	
	Wet.	Dry.	Garden.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1850-51	23	9	69	...	...	...	...	...	...
1855-56	32	3	31	...	...	...	...	...	...
1860-61	111	7	39	...	...	...	...	...	...
1865-66	222	14	80	...	...	...	...	...	...
1870-71	296	15	130	...	...	86	20	271	23
1873-74	...	...	...	119	18	55	32	189	24
1875-76	364	16	90	200	13	66	18	276	32
1878-79	...	...	...	109	11	92	30	633	24
1880-81	285	14	77	155	17	163	33	185	28
1882-83	369	15	99	136	7	208	33	241	30

(6) *Statement showing the average prices of lands per acre in the several taluks of the Coimbatore District, deduced from the sale deeds registered in the Registration offices from* 1878-79 *to* 1882-83.

Taluks and divisions.	Wet.	Dry.	Garden.
	RS.	RS.	RS.
Aravakurchi	405	15	59
Avanáshi	117	13	31
Bhaváni	73	15	45
Dhárápuram	500	11	34
Erode	366	25	88
Karúr	277	14	83
Kollegál	113	37	...
Kángyám	100	16	78
Mettupálaiyam	123	8	55
Palladam	162	23	52
Perundurai	50	21	...
Pollâchi	145	25	62
Satyamangalam	249	19	55
Udamalpet	294	22	57
Average for the district ...	266	20½	45

(7) *Statement showing the prices of land per acre in the Kurnool District, deduced from the values entered in the sale deeds registered in the Registration offices during the years* 1882-86.

Taluks and divisions.	Wet lands.	All lands.
	RS. A. P.	RS. A. P.
Kurnool	47 3 2	10 11 7
Rámallakót	55 4 0	11 4 8
Pattikonda	......	6 13 11
Pyápali	42 14 4	12 2 0
Koilkuntla	54 2 6	18 11 4
Owk	60 2 8	23 14 9
Sirvel	43 9 8	14 2 5
Nandyál	85 1 9	22 8 11
Atmakúr	18 15 9	11 10 2
Nandikótkur	70 14 11	12 13 3
Kalwa	220 0 2	18 0 8
Márkápur	47 12 6	15 15 3
Cumbum	63 4 0	23 7 9
Giddalur	49 12 11	21 6 0
	......	16 1 3

(8) *Statement showing the sale value of lands per acre in the Anantapur District, deduced from sale deeds registered in the years* 1878-79 *to* 1885-86.

——	Wet.	Garden.	Dry.
	RS.	RS.	RS.
Whole district exclusive of Tadpatri ...	45	27	6
Tadpatri taluk	82	61	16
Whole district	47	33	10

(e.) *Table showing the ratio of Government Assessment to gross produce of lands.*

(1) *Statement showing the average outturn of lands per acre (Class IV) on which the assessment was based by the Settlement Department.*

Sorts.	Wet 3rd group, Madras measures.	Dry 1st group, Madras measures.	Remarks.
1st, Best	840	444	Varagu and ragi.
2nd, Good	720	380	
3rd, Ordinary	600	316	
4th, Inferior	530	286	
5th, Worst	460	246	

The commutation rate for paddy was Rs. 105, for varagu Rs. 89, for ragi Rs. 142. The commutation price is taken at 12½ per cent. less than market prices.

(2) *Statement showing the value of outturn per acre and the commutation rate of each class of land for wet and dry.*

—	Value of outturn.	One-sixth deduction.	Cultivation expenses.	Remainder.	Rate.
	Wet.				
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1st	27 9 0	4 9 6	11 0 0	11 15 6	6 0 0
2nd	23 10 0	3 15 0	9 12 0	9 15 0	5 0 0
3rd	19 11 0	3 4 0	8 8 0	7 14 6	4 0 0
4th	17 6 3	2 14 4	7 8 0	6 15 11	3 8 0
5th	15 1 6	2 8 3	6 8 0	6 1 3	3 0 0
	Dry.				
1st	15 8 6	3 14 1	5 8 0	6 2 5	3 0 0
2nd	13 3 6	3 4 10	5 0 0	4 14 8	2 8 0
3rd	10 14 7	2 11 8	4 10 0	3 8 11	1 12 0
4th	9 13 3	2 7 4	4 6 0	2 15 11	1 8 0
5th	8 6 1	2 1 6	4 2 0	2 2 7	1 0 0

(3) *Statement showing the average yield, the cultivation expenses and the rent per acre in the United Kingdom and in the Madras Presidency.*

—	United Kingdom.		Madras Presidency.	
	Wheat.	Barley.	Dry.	Wet.
	£ s. d.	£ s. d.	RS. A. P.	RS. A. P.
Value of produce	8 17 0	7 11 9	8 0 11	25 7 1
Cultivation expenses	5 2 2	4 1 8	3 3 10	9 8 9
Rent	1 14 9	1 11 1	1 3 2	5 1 9
Rates and taxes	0 2 4	0 2 3	......	......
Total ...	1 17 1	1 13 4	1 3 2	5 1 9
Ratio of rent to produce	19·63	20·48	14·87	20·08
Farmer's profit	1 17 9	1 16 9	3 9 11	10 12 7

(4) *Statement showing the extent of Ryotwar lands leased out in the Coimbatore district in* 1889, *the Government assessment and the rent stipulated to be paid to the proprietors (prepared from registration statistics).*

Names of Sub-district.	Dry.						Garden.						Wet.					
	Number of leases.	Extent of land leased.	Amount of Government assessment.	Amount of rent.	Assessment per acre.	Rent per acre.	Number of leases.	Extent of land leased.	Amount of Government assessment.	Amount of rent.	Assessment per acre.	Rent per acre.	Number of leases.	Extent of land leased.	Amount of Government assessment.	Amount of rent.	Assessment per acre.	Rent per acre.
		ACRES.	RS.	RS.	RS.	RS.		ACRES.	RS.	RS.	RS.	RS.		ACRES.	RS.	RS.	RS.	RS.
Kumarapalaiyam	4	53	57	109	1·1	2·1	3	13	18	81	1·4	6·2	1	1·8	6	5	3·3	2·8
Ganapathi	31	193	313	1,595	1·6	8·3	...	...	...	...	...	...	...	...	...	...	...	...
Gudalur	44	256	365	2,393	1·4	9·3	...	...	...	...	...	...	1	1	5	25	5	25
Mettupalaiyam	5	42	32	185	·8	4·4	...	...	...	...	...	...	7	39	231	1,579	6	40
Pollachi	51	786	779	2,677	·99	3·4	...	...	...	...	...	...	24	286	930	6,401	3·2	22·3
Anaimalai	8	76	77	285	1	3·7	...	...	...	...	...	...	2	31	110	390	3·6	12·9
Udamalpet	73	1,049	1,187	5,699	1·1	5·4	...	...	...	...	...	...	10	34	185	1,311	5·4	38·6
Dharapuram	45	802	704	2,494	·9	3·1	...	...	...	...	...	...	3	8	73	268	9·1	36
Aravakurichi	11	137	105	256	·8	1·9	...	...	...	...	...	...	...	...	...	...	...	...
Karur	16	121	100	410	·8	3·4	...	...	...	...	...	...	93	144	1,139	5,569	8	38·6
Kodumudi	21	184	170	709	·9	3·8	...	...	...	...	...	...	7	8	62	387	7·7	48·3
Erode	10	66	101	481	1·5	7·3	...	...	...	...	...	...	27	62	949	4,398	15	70·9
Perundurai	30	262	350	1,065	1·3	4·	...	...	...	...	...	...	...	...	...	...	...	...
Bavani	22	167	189	1,081	1·1	6·4	...	...	...	...	...	...	...	...	...	...	...	...
Gopichettipalayam	1	8	12	40	1·5	5·	2	6	8	71	1·3	11·8	4	17	148	547	8·7	32·2
Satiamangalam	6	35	44	387	1·3	11	1	17	12	130	·7	8·	3	7	71	261	10·1	37·3
Avanashi	14	149	171	644	1·1	4·3	8	56	76	407	1·4	7·3	...	...	...	...	...	...
Sulur	36	423	459	1,572	1·1	3·7	26	337	440	2,904	1·3	8·6	5	22	186	996	8·4	45·3
Palladam	132	1,471	1,492	7,006	1	4·8	...	...	...	...	...	...	...	...	...	...	...	...
Kanjayam	95	1,318	983	2,705	·7	2·1	...	...	...	...	...	...	...	...	...	...	...	...
Kollegal	4	13	13	50	1	38	...	...	...	...	...	...	24	40	295	1,289	7·4	30
Coimbatore	32	501	407	1,614	·8	3·2	...	...	...	...	...	...	24	109	689	2,694	6·3	25
Total ...	691	8,112	8,110	33,457	·1	4·1	40	429	554	3,593	1·3	8·3	235	809·8	5,079	26,120	6·2	32·2

NOTE.—The Government assessment is paid by the lessor.

(5) *Tables showing the cost of Cultivation, &c., for an acre of certain grains in the Sátúr Taluk of the Tinnevelly District, as ascertained by the Agricultural Inspector Pranatartihara Aiyar.*

(a) *Gingelly.*

	RS.	A.	P.
3 ploughings requiring 4 pairs of cattle ...	2	0	0
Sowing ...	0	12	0
Seed ...	0	4	0
1 ploughing through the crop, 1 pair ...	0	8	0
Reaping, 6 men ...	1	0	0
Threshing for 3 days, 6 men ...	1	0	0
	5	8	0
Assessment ...	1	0	0
Total ...	6	8	0
Value of outturn (1½ kotahs or 144 measures at 7 measures a rupee) ...	20	8	0
Balance ...	14	0	0

(b) *Cumbu following cumbu for a Sanghili or 3·64 acres.*

	RS.	A.	P.
3 ploughings, 14 pairs of cattle ...	7	0	0
Sowing, 4 pairs ...	3	0	0
Seed (cumbu, mochai, tattampayaru, kalluppayaru, green-gram, castor)...	2	0	0
Bullock hoeing, 3 pairs ...	1	8	0
Reaping, 16 men ...	2	8	0
Watching ...	1	0	0
Total ...	17	0	0
Value of produce—			
6 kotahs of cumbu ...	48	0	0
1 kotah of pulses, &c. ...	7	0	0
4 cart-loads of straw ...	12	0	0
Total ...	67	0	0
Balance on 1 Sanghili ...	50	0	0
Or on one acre ...	14	0	0

(c) *One Sanghili (3·64 acres) of cumbu after cotton.*

	RS.	A.	P.
Sowing, 4 pairs ...	3	0	0
Seed ...	0	8	0
Bullock-hoeing, 3 pairs ...	1	8	0
Reaping, 16 men ...	2	8	0
Watching ...	1	0	0
Total ...	8	8	0
Outturn—			
4 kotahs of cumbu ...	32	0	0
3 cart-loads of straw ...	9	0	0
Total ...	41	0	0
Balance on one Sanghili ...	32	8	0
On one acre ...	9	4	0

(d) *One acre of cholum grown as a fodder crop.*

	RS.	A.	P.
Seed, 30 measures ...	2	0	0
Sowings ...	0	12	0
Reaping, 12 men ...	2	0	0
Total ...	4	12	0

	RS.	A.	P.
Outturn—			
3 cart-loads at Rs. 4-8-0 each	13	8	0
Balance ...	8	12	0

(e) *One acre of cholum grown as a grain crop.*

3 ploughings, 4 pairs	2	0	0
Sowing	0	12	0
Seed	0	6	0
Ploughing the crop	0	8	0
Reaping, 6 men	1	0	0
Total ...	4	10	0
Outturn—			
Cholum, 2½ kotahs	15	0	0
3 cart-loads of straw	9	0	0
Total ...	24	0	0
Balance ...	19	6	0

(f) *One Sanghili* (3·64 *acres*) *of varagu grown as a mixed crop.*

3 ploughings	7	0	0
Sowing, 4 pairs	3	0	0
Seed—			
Varagu, 24 measures	1	8	0
Red-gram, 2½ measures	0	6	0
Castor, 2½ measures	0	6	0
Bullock-hoeing, 3 pairs	1	8	0
Weeding, 24 women	2	0	0
Reaping, 32 men	5	6	0
Threshing	2	8	0
Total ...	23	10	0
Outturn—			
20 kotahs of varagu	90	0	0
12 marakals of castor	5	0	0
12 marakals of red-gram	4	0	0
3 cart-loads of straw	9	0	0
40 bundles of castor plants	2	0	0
40 bundles of red-gram	2	0	0
Total ...	112	0	0
Balance for one Sanghili ...	88	6	0
Balance for one acre ...	25	0	0

(g) *One acre of Bengal-gram.*

2 ploughings, 3 pairs of cattle	1	8	0
Sowing, 2 pairs	1	8	0
Sower (1)	0	3	0
Seed, 7 measures	0	12	0
Harvesting, 6 men	1	0	0
Threshing	0	4	0
	5	3	0
Outturn—			
36 measures	15	0	0
Balance ...	9	13	0

(h) *One acre of horse-gram.*

	RS.	A.	P.
Seed, 6 measures	0	8	0
Sowing, 1 pair	0	12	0
Harvesting, 6 men	1	0	0
Threshing, 2 men	0	6	0
Total ...	2	10	0
Outturn—			
1 kotah of horse-gram	6	0	0
6 marakals of castor	2	0	0
Stemps and pods	1	0	0
Total ...	9	0	0
Balance ...	6	6	0

(i) *One acre of Cotton.*

3 ploughing requiring 5 pairs	2	8	0
Seed	0	4	0
Manure (1/6 of the value of 20 cart-loads)	1	8	0
Sowing	0	12	0
8 weedings	1	8	0
Watching the crop	0	8	0
Clearing the plants	0	12	0
	7	12	0
Assessment	1	8	0
Total ...	9	4	0
Outturn of uncleaned cotton 1½ podis (of 328 lb. each) at Rs. 22 a podi	33	0	0
8 cart-loads of plants	1	8	0
Total ...	34	8	0
Balance or profit ...	25	4	0

NOTE.—The Government assessment of an acre of land as regards (b), (c), (d), (e), (f), (g) and (h) may be taken at one rupee.

(f.)—*Remarks on the alleged increase in the price of Salt due to the Salt Excise System.*

The evil features of the monopoly system of salt manufacture are the following.

2. Under the monopoly system the Government undertakes a work for which private agency is better fitted. The Government cannot by means of its officers manufacture salt as cheaply as private individuals, under the stimulus of self-interest, can. I do not put this on the *laissez faire* or any other abstract principle, but on the experienced results of the monopoly system when it was in force. There are certainly cases in which Government can advantageously undertake the supply of services to the community, such as for instance the Postal service, the Telegraph and perhaps in this country, even Railways. These are all cases in which the work to be done is spread over such large tracts of country, and is of such invariable routine character as to make its regulation by general rules issued by a Government department possible and desirable. In these cases, the work done by the officers of the department in different parts of the country is such that the failure or laxity on the part of one of them is liable to immediate detection and exposure by throwing out of gear almost instantaneously the work of those similarly employed in other parts. No one will maintain that salt manufacture is a business of this kind. As in agriculture, so in the manufacture of salt, profit to the manufacturer depends on the minute attention given to details at every stage of the process of production and on the small and individually almost inappreciable saving in cost effected in a hundred ways.

3. It may perhaps be argued that even under the monopoly system the Government employs the ryots to manufacture the salt and recognizes to some extent a right of occupancy in these ryots, who may be supposed to have an interest in making as much salt and as cheaply as possible. This, however, is not the case, and it is exactly in this respect that the monopoly system grievously fails. The quantity to be manufactured by each ryot is fixed at the commencement of the manufacturing season by a Government officer, and any outturn in excess of the quantity required by Government must be destroyed. The ryot has thus no certainty as to the quantity of salt he will be allowed to manufacture in coming years, or even as to whether he will be permitted to manufacture at all; for manufacture must be closed if the stocks in the factory in question and adjoining factories are sufficient. He cannot, therefore, look beyond the immediate present in any of his arrangements for carrying on manufacture and is practically reduced to the position of a labourer paid at a fixed rate on the quantity of salt which the Government chooses to take. The variableness of the seasons renders salt manufacture a somewhat precarious industry; and the monopoly system makes it still more precarious.

4. The salt, whether good or bad, must be taken by Government when it is not below a certain standard in quality; and in years in which the outturn, owing to unfavourable season is deficient, any salt that is delivered must be accepted. As the Government pays at the same rate for good and bad salt, the incentive to the production of good salt is weakened. It is to the interest of the Government officer having large stocks of bad salt to force it on the public by withholding the sales of good salt until the former are got rid of. This very frequently happened when the monopoly system was in force throughout the Presidency. It is no doubt true that the portion of the population which cares for good salt is at present a small one, but small as it is, it is increasing. Under the monopoly system there is no chance of the taste of the higher classes of the community for good salt at increased prices finding satisfaction, and the result must be that so long as the system is in force, the demand for good salt will be smothered, unless the Government undertakes to supply salt of different qualities at different costs to suit the tastes of the different classes of consumers. This, it is hardly necessary to say, will be a chimerical undertaking and lead to peculation and waste. That any part of the community should be debarred from getting salt of good quality when it is willing to pay for it is a considerable grievance, and the grievance is all the greater when it is remembered that good salt is really cheap salt too. For instance, A manufactures salt containing 96 per cent. sodium chloride and 4 per cent. impurities, while B turns out salt with 99 per cent. chloride of sodium and 1 per cent. impurities. Under the excise system if each man be allowed to sell the salt at such price as he can get for it, A may realize for his salt 3 annas and B 4½ annas over and above the duty of Rs. 2-8-0 paid to Government. As, however, B's salt contains a little over 3 per cent. more of sodium chloride than A's, the purchaser of A's salt saves in duty more than he loses in cost price, and, on the whole, gets a better article for a lower price. Under the monopoly system both kinds of salt would be sold at exactly the same price, 3 annas per maund ex-duty, and the person wishing to obtain by legal means the better kind of salt might chance to obtain it as a matter of favour, but could not get it for money.

5. The rates of kudivaram, that is, the prices paid by Government for salt delivered to it under the monopoly system, are fixed and to a great extent independent of the changes in the rates of wages for labour prevailing in the particular localities. This would not be a great grievance if the ryots were allowed to regulate production each year according to their own calculations as to probable demand, so that they might recoup the losses of one year from the gains of another. It is true that the rates of kudivaram have sometimes been raised, but this is done only after it is demonstrated to the satisfaction of the higher authorities that the ryots could not possibly manufacture and deliver salt at the rates in force. This is not an easy process. Moreover, there is considerable difference between costs of salt of pans situated near the platforms and of those at a great distance, the cost of carriage in the latter case being

higher than in the former. The Government officers cannot take into account all these differences and increase or decrease the kudivaram in the way in which private manufacturers can. I find from the last annual report of the Salt Department that Messrs. Arbuthnot and Company and other firms who have entered into contracts with manufacturers in the Chingleput factories for short periods have agreed to pay in addition to the fixed kudivaram additional sums varying apparently with reference to the increased cost of manufacture in, or of transport of salt from, particular pans.

6. The selling of salt at a fixed price whether it is good or bad, light or heavy, gives room for the play of individual preferences or partialities and consequent demoralization of the subordinate officers in the factories. An example will make my meaning clear. It is a well known fact that traders prefer to buy light salt as they can make a greater profit out of it than out of heavy salt; the reason is that people purchase salt by the measure and light salt measures more than heavy salt, the difference being sometimes * as much as 20 per cent. The sale of salt by measurement instead of weighment is sometimes erroneously ascribed to the machinations of traders who seek to earn a profit by deceiving ignorant purchasers and giving them short weight. Traders do, no doubt, sometimes take undue advantage of the ignorance of purchasers, but in this instance it seems to me probable that even if they reformed their ways and attempted to sell by weighment, the purchasers who have long been accustomed to purchase by measurement would imagine that fraud was intended and would not take the salt. However desirable it may be that salt should be retailed by weight and not by measure, any attempt to bring about this result by coercive measures, rendering penal the sale of salt by measure in the thousands of petty bazaars throughout the Presidency, will be attended with great risk of oppression to the poorer classes of the population whose interests are intended to be safe-guarded ; and the Government cannot undertake legislation of this kind with a light heart. This question is intimately connected with the scheme for the introduction of greater uniformity in the measures and weights in use in this Presidency, which, I believe, is now under the consideration of Government. If it is decided to take action in this direction, the measure will, I presume, be adopted tentatively in the larger towns at first and gradually extended to rural tracts, the duty of enforcing the regulations prescribed being entrusted to popular bodies, such as Municipal Councils and Local Fund Union Panchayats. However this may be, there is the fact that light salt finds greater favour with the trade than heavy salt, and this fact gives the former a higher value. Under the monopoly system, it was in the power of the subordinate officers of the department to sell the light salt to their friends and benefit them, while heavy salt fell to the lot of others. No doubt the heaps were sold in the order of the numbers assigned to them, but information as to which heaps contained light salt was not easily procurable by all intending purchasers, and it would be nothing strange if particular persons succeeded in getting the light salt to the exclusion of others. It comes then to this, viz., that, whereas under the monopoly system the additional, it may be adventitious, value borne by light salt was appropriated either by accident or by design by certain favored persons among purchasers, under the excise system it is enjoyed by the person who is justly entitled to it, viz., the producer.

* NOTE.—It appears from the administration report of the Salt Department for 1890-91, that eight factories in the Bombay Presidency have made special arrangements for the production of light salt in order to meet the demand for it in this Presidency.

7. While the monopoly system on the one hand throws upon Government the serious responsibility of adjusting supplies to demand with reference to the evershifting conditions of trade, it deprives Government of the only means of judging whether and when, such an adjustment is necessary, as it substitutes an artificial for a natural price which, under ordinary circumstances, serves as an unerring index pointing to the necessity of increasing or contracting supplies. This is an evil of great magnitude, and now that owing to the extension of communications and the cheapening of the cost of carriage, almost all parts of the country have been brought into trade relations with one another and rendered sensitive to trade influences, it seems to me to be perfectly idle for a Government department to undertake the duty of regulating salt production. To put the same thing in another way. The salt trade cannot be isolated from trade in other commodities, because salt is generally brought inland as a return load by traders who take grain or other articles to the coast, and a change in the demand for those articles reacts on the demand for salt. In private trade under natural conditions the adjustment of supplies to demand is automatic, that is to say, traders and manufacturers who may know nothing about the causes in the changes in the conditions of supply and demand all over the country of any commodity, set about making arrangements for increasing or diminishing supplies by simply taking as their guide the rise or fall in prices. The Government officers would need to be almost omniscient to perform this function efficiently without the aid afforded by the natural course of prices.

8. The Government by selling salt produced at different places at a uniform price, without reference to the cost of production or the conditions of demand and supply, bolsters up inferior factories and handicaps the better sources, the result being on the whole increase in the cost of salt and loss to the community.

9. The monopoly system has not the effect of steadying prices, as is commonly believed. On the contrary, though under it salt is sold at a uniform price when it leaves the factory,

outside the factory the prices are subjected to fluctuations all the more violent, because the factory price is kept down at an artificial level. The result is that the trader benefits at the expense of the producer, except in cases in which both occupations are combined in the same person. The truth of the above observations will be seen from the following example. Take 3 factories A, B and C, at a distance of 20 miles from each other north to south. When there are sufficient stocks in these factories and the facilities of communications are equal, each factory will supply all places within a distance of 10 miles north and south, besides tracts which are at less distance from it than from other factories. If stocks are deficient in A and the demand great, and Government continue selling salt at 3 annas a maund, there is sure to be a run on the factory. When the salt is all sold out, traders from A and the regions supplied by it will have to go to B, and though they may get the salt at 3 annas a maund, the cost of carriage will have increased. Meanwhile the factory at A having been denuded of salt, the retail prices at that station will have enormously risen. Under the excise system what would happen is this. When the stocks in A are insufficient to meet the demand, the price of salt in A will rise to such an extent as to make it profitable for traders in some of the tracts served by A to go to B for the salt. This will again affect the price in B and then in C and so on all along the line. The result is that no factory will be absolutely denuded of salt, producing panic and violent perturbations in retail prices, but stocks will be conserved as long as practicable, a diversion of trade being effected in various directions.

10. The above remarks, I repeat, are not based merely on theoretic considerations, but on actual experience. The report of the Salt Commission and the annual reports of the administration of the Salt Department are full of instances of factories having been denuded of salt in the manner pointed out.

11. In view of the grave evils inherent in the monopoly system, we should be justified in giving preference to the excise system, even if it were attended with some increase of price to the consumer; but has there really been an increase of price and over what? The cost price under the monopoly system has been assumed to be 3 annas for the last 30 years, and this rate has acquired in popular estimation a sort of prescriptive right to be regarded as the normal cost notwithstanding changes in the rate of wages, in the value of money, and in the conditions of trade. Even when the Salt Commission made their calculations, the cost of salt in Madras was found to be more than 3 annas, and salt was sold by Government at the Madras depôt really at a loss. Assuming, however, for the sake of argument, that 3 annas correctly represented the cost price of salt at the time when the monopoly system was displaced by the excise, it will be seen that no fair comparison can be made between that rate and present excise prices without taking the following considerations into account and making due allowances for them :—

1*st.*—Since 1881 the sales of salt in consequence of demand from tracts outside the Presidency, chiefly Orissa, and increase of population which amounts to 16·5 per cent., have increased from 56 to 69½ lakhs of maunds or by 24 per cent., while the number of factories at work was greatly reduced shortly before 1881. The increased produce would to some extent have had to be raised at more than proportionate cost, even if the monopoly system had been continued throughout the Presidency. That this must be the case is clear from statements contained in the administration reports of the Salt Department which go to show that the officers of the department find very great difficulty in procuring labour for working the extensions of factories recently sanctioned.

2*nd.*—The prices of excise salt include three items of charges which the monopoly rate of 3 annas excludes, though these charges fall eventually on the consumers under either system. The items are—

(*a*) The additional price paid to the producer at the factory instead of to the trader on account of the inadequacy of stocks to meet the demand as pointed out in paragraph 9 *supra.*

(*b*) The additional price paid for light salt (paragraph 6 *supra*).

(*c*) The additional price paid for good salt (paragraph 4 *supra*).

For example, the price of excise salt at Surlá in the Ganjam district was 4 annas 3 pies in 1890-91. The high price was due to the restriction, owing to insufficient stocks, of inland sales at Ganjam (which by the way is a *monopoly* factory) and the consequent diversion of trade to Surlá. Salt at Ganjam is sold by Government at a fixed price of 4 annas (*not* 3 annas), and sales are allowed only on certain days and in restricted quantities to prevent depletion of stocks. The consequence is that traders have to go to Surlá and get their salt at an enhanced price incurring probably enhanced cost of carriage at the same time. All this enhanced cost is recouped by the traders by enhancing the price of salt to the consumers whether the salt has been obtained from Ganjam or Surlá. Nevertheless the factory price of a maund is only 4 annas at Ganjam, while that at Surlá is 4 annas 3 pies, and this shows that the factory price of excise salt may be higher than the monopoly rate though really the price paid by the consumer may be less under the former than under the latter system. Examples of cases of salt commanding higher or lower prices according as they are light or heavy abound in the Madras depôt, where the price of salt varies from 4 to 7 annas. The reason for the preference for light salt has already been explained. In the Madras retail market also salt is sold at different prices with reference to the quality of the article.

12. What after all is the increase of cost of excise salt at present? The cost is 4 annas for the whole Presidency as compared with the hypothetical 3 annas under the monopoly system. In the Masulipatam division it is only 2 annas 8 pies. It seems to me that, making sufficient allowance for the considerations above pointed out, prices are really cheaper now than under the monopoly system. A comparison of retail prices in 1889 with the prices before 1880 shows that retail prices are in most places lower now than under the monopoly system. Moreover, a difference of one anna per maund of 80 lb. makes no difference in retail prices, as these are quoted at so much per Madras measure of say 4 lb., and the increase of one anna per maund would be equivalent to only an increase of price of a Madras measure by less than one-half of a pie. This fact should be borne in mind in judging of the real effect of a sudden temporary pressure of demand on inadequate stocks and consequent rise of prices, which pressure of demand, be it noted, must happen quite as frequently if not more frequently under the monopoly than under the excise system.

13. It is now unnecessary to advert to the circumstances which led to the enhancement of the price of salt in 1885 and 1886, soon after the introduction of the excise system. The causes of the rise in price were fully investigated by Government in 1888, and though the views of the Salt Department have been at variance with those of Government on this matter, I am not aware that a single argument has been brought forward tending in any way to shake the conclusions arrived at by Government after full enquiry. As regards the measures adopted by Government to remedy the evils that had arisen, there can be but one opinion, viz., that the measures have been eminently successful. The retail price of salt to the consumer has not increased beyond what it was under the monopoly system. On the contrary, if an exact calculation were possible, it would probably be found that prices have gone below what they would be at the present time under the monopoly system. A fairer distribution of profits between the manufacturers and the traders has been brought about and the profits of middlemen have to some extent been cut down. The old argument that capitalists restrict production has been shown to be entirely unfounded, the "*dittam*" or regulation of the quantity manufactured being now found to have been fixed with a view to secure the *maximum* production and not with a view to restrict it. Many licensees work their salt pans independently of capitalists and store and sell salt on their own account. There is full competition among the capitalists themselves. This I believe is the case even in Madras where the average price is 5 annas 2 pies. Salt at this station always cost more than the monopoly price of 3 annas, and the additional 2 annas and 2 pies includes this excess as well as the extra value of light as well as of good salt as already explained. I do not think therefore that any material reduction in the price of salt at Madras can be looked for.

14. The monopoly system is sometimes defended on the ground that as the Government levies on salt a duty amounting to nearly 20 times the cost price, it is bound to see that the cost to the consumer is not unduly enhanced. The assumption underlying this statement is that under the monopoly system it is possible for Government to have control over the price of salt. This assumption, as I have above shown, is entirely unfounded. It seems to me that if the salt tax is an evil, it is an aggravation of that evil to levy it under the monopoly system. The Government has, however, with a view to prevent an undue enhancement of price by combinations of traders, accumulated reserve stocks, and these stocks have completely fulfilled their purpose. The necessity for this arrangement arose from the sudden substitution of the excise for the monopoly system which was in existence for over three-quarters of a century, and I believe that in the course of a few years more, their maintenance will be found to be unnecessary. The object is not to drive capitalists out of the salt trade; what is desired is that there should be sufficient competition among them. There is not likely to be any danger of extensive combinations among the capitalists, such as that which arose at Madras in 1885 and 1886 under very special circumstances. Temporary local combinations may of course occasionally occur, but their effect will be evanescent. The danger now seems to be rather in the direction of Salt Department imposing unnecessary restrictions on the prices charged by salt manufacturers or of bringing the reserve stocks to sale with a view to reduce prices below what they would be under natural conditions when there is full competition, instead of keeping the reserve for use as a heroic remedy on extraordinary occasions, such as, for instance, would justify Government in importing grain to tracts suffering from distress. Government reserve stocks under the excise system, though objectionable on principle and justifiable only as a temporary expedient to repair mistakes committed in the past, has not practically operated to the prejudice of the excise manufacturers, because the Government has not hitherto interfered with the course of salt trade and has allowed traders a large range of prices to base their calculations upon. The loss incurred by Government by maintaining the stocks is also very trifling when compared with the revenue derived by Government from the salt duty. If, however, Government were to enter into direct competition with excise manufacturers, it would simply lead to the extinction of the excise and to the rehabilitation of the monopoly system, which is a consummation greatly to be regretted in the interests of the public for the reasons I have already explained.

15. There are three conditions essential for the proper working of the excise system, viz., *first*, the restrictions imposed on manufacturers should not be greater than are absolutely necessary for the protection of the revenue; *secondly*, there should be no obstacles interposed

to the opening of new pans, and additional storage room should be provided on a liberal scale under adequate guarantees in all factories; *thirdly*, small traders should receive the same countenance and assistance as large traders from both salt and Railway officials when they want to purchase salt and send them by the railway. I do not know what the policy of the Salt Department in respect of these matters latterly has been, but I have no doubt that, if they are looked at from the point of view of the convenience of the producers as well as of the Salt Department and adequately provided for, the excise system will in the course of a few years be able to stand on its own legs, and to dispense with the artificial support of Government reserve stocks. The completion of the East Coast and other railways now in progress will also materially help to bring about this result. The excise system has now justified itself and what is wanted for its complete success is a continuity of policy. If this is ensured, there is no reason why Madras should not secure a large share in the Bengal salt trade, driving out Liverpool salt from thence. The question of substitution of excise for Government monopoly was first mooted by the Cheshire Salt Chamber of Commerce, in the hope that a market might thereby be opened in Madras for their salt, and the prejudice against the excise system is to some extent due to this circumstance. The probability, however, is that Madras salt will eventually drive out English salt from Bengal. Salt is sent from England to Bengal as ballast, but if a trade springs up between Madras and Bengal in Bengal coal, it would be profitable to send Madras salt as a return load. The Government would do well to do all that lies in its power to develop an export trade in Madras salt, and this can be done only under the excise system. If the English salt syndicate persists in artificially raising the price of English salt shipped to Bengal, it would be materially assisting the Madras manufacturers to compete in the Bengal market. Germany, Aden and Arabia have been sending salt to Bengal during the last 3 or 4 years; and Madras, which is so much nearer to Bengal than these countries and has so many facilities for the manufacture of good salt, ought, under proper arrangements, to be able to secure to itself the bulk of the Bengal salt trade.

Statement No. I.

Quantity of salt manufactured and sold and the balance remaining in stock in the East Coast factories in each year from 1881-82 *to* 1890-91.

In lakhs of maunds. 1 maund = $82\frac{2}{7}$ lb.

Years.	Manufacture.	Sale.	Stocks at the end of each year.
1881-82	60·42	56·00	75·89
1882-83	66·54	62 55	76·44
1883-84	59·83	65·35	63·28
1884-85	74·87	64·89	67·08
1885-86	57·20	67·34	51·27
1886-87	48·40	65·91	28·04
1887-88	88·67	68·24	47·03
1888-89	89·94	70·69	63·25
1889-90	92·42	71·58	80·21
1890-91	87·23	69·50	94·20

Statement No. II.

Average factory price of salt per maund.

—	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	AS. P.	AS. P.	AS. P.	AS. P.	AS. P.	AS. P.
Chatrapur	3 2	3 5·7	6 0·6	5 10·9	4 1	4 3·6
Chicacole	3 6·6	4 5·6	9 2·6	5 9·8	4 3	3 11·5
Masulipatam	3 6·6	4 9·5	4 11·09	3 11·2	3 3	2 8
Nellore	3 0	3 9·9	3 3·6	3 6·7	3 7	3 5·3
Chingleput	5 4·8	6 8·2	6 3·2	5 4·1	5 2	5 0·5
Negapatam	3 10·9	7 1·0	6 2·2	4 11·6	4 3	4 5
Tinnevelly	5 0·9	6 1·0	6 1·7	4 4·3	4 3	3 7
Average ..	..	5 7·3	6 1·1	4 9·8	4 4	4 0·2

Note.—The excise system was introduced in a small number of factories in 1882–1884. In 1885-86 the system was brought into force in nearly all the Madras factories. The season in 1885-86 and 1886-87 was unfavorable for salt manufacture, and outturn in those years was very small as compared with the ordinary outturn. The result was depletion of stocks and consequent enhancement in the price of salt.

STATEMENT NO. III.

Retail price of salt in seers of 80 tolas per rupee.

——	1879.	1880.	1889.	1890.
Ganjam	11·85	11·81	12·33	11·40
Vizagapatam	10·24	10·58	11·69	11·70
Godávari	12·54	11·98	12·00	12·01
Kistna	12·91	12·80	13·19	13·11
Nellore	12·70	12·60	12·34	12·80
Cuddapah	13·89	13·92	12·34	12·20
Anantapur } Bellary }	12·95	12·81	11·14 11·87	11·60 11·90
Kurnool	12·06	12·53	11·36	11·50
Madras	13·88	13·75	12·31	13·00
North Arcot	12·12	12·33	11·31	11·40
South Arcot	14·09	14·28	11·58	11·60
Tanjore	12·27	12·52	12·62	12·80
Trichinopoly	12·20	12·13	12·46	12·42
Madura	13·80	13·64	13·47	13·48
Tinnevelly	13·95	14·74	14·68	14·80
Coimbatore	11·78	12·12	11·98	12·50
Salem	11·82	11 94	13·43	13·28
South Canara	11·55	11·51	13 17	13·50
Malabar	10·55	9·79	11·69	11 70
Average	12·48	12·52	12·35	12·44

Note.—From January 1878 to 10th March 1882, the duty on salt was Rs. 2-8-0 a maund, and on the latter date it was reduced to Rs. 2 a maund. The duty was again raised to Rs. 2-8-0 in January 1888 and continues at this rate at present.

(g.)—*Remarks on the Abkári Administration of the Madras Presidency.*

The principles formulated by the Secretary of State for India in regard to abkári administration and accepted by the House of Commons during the recent debate on this question are stated in the letter of the Government of India of 16th May last to be as follows:—

(1) Any extension of the habit of drinking among Indian populations is to be discouraged.

(2) The tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

(3) Subject to the above considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

2. The discouragement of drinking is thus the primary object aimed at in abkári arrangements. A *total prohibition* of the consumption of liquors among classes of people addicted to the use of them would, however, cause great hardship and be incapable of enforcement even if desirable. The drinking classes in such a case would almost to a certainty supply themselves with liquor by illicit distillation and smuggling, and get demoralized by law-breaking as well as drinking. The object in view is therefore sought to be attained by subjecting liquors to a high duty, so high as to act as a check on consumption, and yet not so high as to cause an outbreak of illicit distillation or smuggling, which cannot be coped with except by employing preventive establishments at enormous cost. The limit of taxation which satisfies the above conditions is not the same in all places but varies in different places, and even in the same place at different times, according to idiosyncrasies of race, taste and lawless habits, climatic differences, efficiency of prevention, facilities for illicit distillation and other circumstances; and the problem of excise administration consists in finding this limit for the different parts of the country and adjusting the duty with reference to it.

3. Revenue is not to be the main object in abkári arrangements, that is to say, it is not to be developed by lowering the duty and extending consumption of intoxicating liquors, but by enhancing the duty and restricting consumption. Subject to this condition, it is a desirable object to develop the revenue (1) by pushing up taxation to the limit already referred to, (2) by taking care that as little of the realizable revenue as possible is diverted from the coffers of the State and absorbed by middlemen or others to whom privilege of sale, &c., of liquors may be granted. The taxation of liquors has this great advantage over other forms of taxation of commodities in general consumption, viz., that while the latter are objectionable in that and in so far as they restrict consumption, the former is beneficial for that very reason.

4. The following facts will show that the principles and considerations above adverted to have been steadily kept in view in all abkári arrangements in this Presidency during the last 15 or 20 years, and that this Government may justly claim to have attained, in spite of difficulties met with at the outset, a very considerable measure of success in the application of those principles.

5. The Presidency contains an area of about 140,000 square miles with a population of nearly 31 millions. Of this area about 20,000 square miles, containing a population of nearly a

million, comprise what are called the Agency tracts in the Ganjam, Vizagapatam and Godávari districts. These tracts are hilly and jungly and inhabited by uncivilized, wild races; and it is not open to Government to adopt scientific methods of administration in these places. Throughout the Agency tracts, toddy (fermented palm juice) is now left untaxed. During the Rumpa rebellion in 1880, the oppressions of the toddy renters was alleged as one of the reasons for the *emeute*. In Ganjam, Khonds are allowed to distil spirits for domestic consumption and not for sale. It was at one time thought that Uriya distillers in the Khond country were spreading drunkenness among the Khonds and steadily and surely winning their lands; and they (Uriyas) were prohibited from distilling or selling liquor there. Recent reports from the Collector, however, show that the Khonds do not distil liquor themselves, but employ clandestinely Uriya distillers to manufacture for them and that the prohibition above referred to has given rise to considerable illicit traffic in liquor. The question of allowing Uriyas to distil under proper safeguards and strict control is now under the consideration of the Abkári department. In Vizagapatam the Abkári privileges in some of the tracts are leased out to contractors, and in others kept under amani management, that is to say, the supply and sale of liquor is made under the supervision of Government officers. In the Rumpa country in the Godávari district little or no spirit is consumed. In some of the other Agency villages in this district the privilege of sale of spirit is leased out to contractors; in others again to the villagers themselves for lump sums. It will not be possible to control the traffic in liquor in the Agency tracts on the principles laid down by the Secretary of State, and these tracts must be put aside so far as the present inquiry is concerned. There is, however, no reason to think that drunkenness is on the increase in these regions.

6. Confining our attention to the portions of the Presidency (comprising an area of nearly 120,000 square miles with a population of about 30 millions) in which it is practicable to regulate the taxation of liquor on the principles laid down by the Secretary of State, the following very brief account will show the steps taken during the last 20 years for introducing sound methods of abkári administration. The liquors principally drunk in this Presidency are, 1st, country spirits, 2ndly, imported liquors and liquors manufactured in the country and excised at the customs rate of duty and otherwise dealt with for purposes of taxation in the same manner as imported liquors, and, 3rdly, toddy or fermented palm juice.

7. *Country spirits* consumed are distilled either from jaggery (crude sugar) or toddy (palm juice). Toddy spirit is in use in the Godávari, Malabar and South Canara districts and in the coast taluks of the Kistna district and the two taluks of the Kurnool district east of the Nallamalai hills, viz., Cumbum and Márkápur. In some of the plain taluks of the Vizagapatam district spirit distilled from mowha flowers (*Bassia latifolia*) and also spirit distilled from rice are consumed. In the remaining portions, jaggery spirit is drunk.

8. Twenty years ago the systems of abkári administration in force were very primitive and the privilege of manufacturing and selling spirits in large areas, usually districts, was leased out to contractors for lump sums, and the spirit was manufactured in stills scattered all over the country according to the rude methods and appliances in use among native distillers. The liquor was sold in sanctioned shops, but practically there was no limit to the number of shops that might be opened. In accordance with the provisions of the Abkári Act, a minimum price was no doubt fixed below which liquor could not be sold, but as the minimum price was fixed without any reference to the alcoholic strength of the liquor sold, it was of no use whatever. In short, there was no attempt made to regulate taxation or to ascertain and control consumption, and contractors were practically allowed to do what they liked in the way of extending consumption.

9. The obvious remedy for this state of things was the substitution for the renting system of an arrangement under which out-stills could be suppressed and manufacture concentrated in large distilleries easily guarded, the revenue being realized by a duty of excise adjusted with reference to alcoholic strength on every gallon of spirit issued therefrom. Before, however, this system of central distilleries, known locally as the "excise system," could be introduced into any particular district, it was necessary to make sure of two conditions, viz., 1st, that when out-stills were suppressed distillers able and willing to construct the necessary buildings and manufacture spirit cheaply on a large scale by using scientific methods and appliances would be forthcoming, and, 2ndly, that the expenses of distribution of liquor from a central distillery to the outlying parts of districts in which facilities for illicit distillation were great did not so enhance the cost of liquor to the consumers as to drive them to supply themselves with it illicitly.

10. Accordingly, "the excise system" was first experimentally tried in selected districts between the years 1869—74. The results showed that no difficulty was likely to be experienced in finding distillers, provided that the areas over which they were given the privilege of selling liquor were sufficiently extensive to enable them to do a large business. In 1875-76, the "excise system" was introduced into further portions of the Presidency with certain modifications, the chief of which was that the distiller or contractor who was given the monopoly privilege of manufacture and sale within a district was required to guarantee a minimum revenue from the duty leviable on the spirit issued for consumption, the object in view being to prevent his making all his profit in the easily manageable portions of his farms, leaving the distant outlying portions to the illicit distiller and the smuggler. The contractor was charged with the

duty of maintaining sufficient establishments to prevent illicit practices and smuggling. He was bound to sell the spirit at certain maximum and minimum prices prescribed by Government. The minimum limit was intended to prevent the contractor lowering the price to such an extent as to unduly extend consumption, and the maximum limit to prevent his running up the price so high in particular localities as to cause hardship to the drinking classes and drive them to illicit practices in obtaining supplies of liquor. The minimum prices were fixed in such a manner as to leave a reasonable profit to the contractor after paying the duty and defraying the cost of liquor, of distillation, of establishments, of remuneration to vendors, &c., according to an assumed standard, and the maximum prices were fixed somewhat higher so as to leave a margin for the contractor to enable him to adapt prices to the actual circumstances of the different parts of his farm.

11. The concentration of distillation and the introduction of the guaranteed revenue system, as the system above described was called, was easy in all districts in which jaggery spirit was consumed, and it was extended in 1875 and 1878 to all the districts of the Presidency excepting those mentioned in paragraph 7 as districts in which toddy spirit is chiefly drunk. In the inland taluks of the Vizagapatam district in which mowha spirit is drunk, the excise system was introduced in 1875, but was withdrawn in 1878 as it did not work well there.

12. The guaranteed revenue system (which is still retained in Bombay) was in force until 1884-85, when the abkári arrangements were again completely remodelled with reference to the recommendations of the Abkári Committee, which was appointed by Government in 1884. It was found that this system had done its work in the way of introducing and familiarizing native distillers with improved methods and appliances in the manufacture of spirit, but was operating prejudicially to sound abkári administration in other respects. Its failure was mainly attributable to three causes, viz., *first*, the large size of the farms generally comprising entire districts, which shut out all but the largest capitalists from the competition for the contracts, and enabled a few rich European firms to combine to keep down the bids for the guaranteed revenue, and to make unduly large profits from the more easily managed portions of the farms, neglecting altogether the outlying parts; *secondly*, the realization of the revenue wholly in the shape of a uniform fixed duty throughout the farms without regard to the often widely varying conditions of the tracts comprised within them, and the artificial regulations imposed by Government as regards retail prices of liquor, which, as already observed, were based on hypothetical data as regards cost of liquor and other items liable to considerable fluctuations in different tracts of country and from year to year; and, *thirdly*, the entrusting to the contractors the duty of maintaining sufficient establishments for the prevention of illicit distillation, while at the same time no police powers were or could be conceded to these establishments which were not under official control and discipline. The large monopolists had very generally neglected to maintain the establishments they were bound to employ or to provide adequate facilities for the supply of liquor to the more difficult and less accessible portions of their farms; they had closed large numbers of shops previously existing, and in the remaining shops they had cut down the allowance of the retailers to such an extent as to drive them to seek their remuneration in illicit practices, such as giving short measure, dilution, &c.; and by charging the maximum prices in the populous portions of the farms and spending as little as possible on their management, they had reaped enormous profits, a very considerable portion of which should, under proper arrangements, have come to Government in the shape of taxation. The result was a considerable decline in the revenue, while at the same time there was reason to suppose that the real consumption had increased and not decreased.

13. The object of the reforms initiated in 1884 was to provide a remedy for these evils. To ensure sufficient personal attention being paid by the renters to all parts of the farms and to admit of the smaller capitalists with local knowledge competing for them, the size of the farms had to be reduced; but as it would, at the same time, have been distinctly a retrograde step to allow small renters to establish stills of their own for the supply of tracts served by central distilleries, the expedient was adopted of separating the privileges of manufacture and sale, which had hitherto been leased out conjointly. As regards the former, the policy has been to leave the manufacture and supply of spirits to licensed vendors "free" wherever possible, that is to say, to make it cease to be a monopoly and to permit any one, who chooses to embark in the business of distillation, to obtain a license to work a distillery and to sell the liquor manufactured to licensed vendors at prices mutually agreed upon between them from time to time and not fixed by Government. The existence of sufficient competition between distillers being essential to the success of this scheme, it was experimentally tried at first in a limited number of localities, and being found to answer was extended to all the districts brought under the excise system with the exception of a few special tracts where, owing to the absence of railway communications or other causes, the privilege of manufacture is still, for the present, granted as a monopoly. The principal advantages of the "free supply" system, as it is called, are that it affords encouragement to distillers to lay out capital in the adoption of the most recent improvements in the methods of manufacture, without the fear, so long as they comply with excise regulations, of having the right of distillation taken out of their hands after any definite period, as would be the case, when the privilege is granted as a monopoly; that by reducing the cost of liquor, it increases the margin left for the Government taxation out of the price realizable

from the consumers, and that it enables licensed vendors to exercise some choice as to the distillers from whom they can purchase their liquor, and thus to adapt the liquor supplied by them to some extent to the tastes of the consumers. The duty of maintaining preventive establishments has been undertaken by Government. As the realizable taxation varies, as already pointed out, in different parts of the country, depending as it does on the habits of the people, the price which they can pay and the facility with which illicit liquor can be made with impunity; in order to obtain the highest duty that it is possible to get in different localities, the taxation was divided into two portions; the first being the still-head duty payable when the liquor leaves the distilleries and fixed at rates sufficiently low to enable the renters of the vend farms to suppress the sale of illicit liquor where necessary, and the second being the lump sums paid for the privilege of sale by the vend-farmers and determined by public competition. By these arrangements the total taxation leviable in different places is intended to adapt itself to their varying circumstances by a natural process; and when, by the combined action of the preventive establishments maintained by Government and of the renters working in their own interest to displace illicit by licit consumption, unhampered by artificial restrictions as regards maximum and minimum prices, illicit dealings in liquor have been suppressed, it is expected that the way will be clear for equalizing the still-head duty throughout the country and levelling it up to the import rate; in other words, increasing the fixed and decreasing the variable portion of the total taxation. The intention is eventually to dispense altogether with middlemen with monopoly privileges for the sale of liquor also and to make the taxation consist of the still-head duty and shop rents. This plan has been adopted in towns, but as it is not possible to abolish middlemen all at once in rural tracts, the size of the vend farms has been gradually reduced in view to middlemen being finally got rid of.

14. Since 1884 very considerable progress has been made in bringing the improved excise system into force throughout the Presidency; it was of course introduced at once into the districts in which the "guaranteed revenue" system was in force; it was also extended to the Kurnool district with the exception of the Cumbum and Márkápur taluks in 1885-86; to the upland taluks of the Kistna district in 1886; to the five Municipal towns of the Malabar district in 1886-87; to the inland taluks of the Vizagapatam district and into Mangalore taluk of the South Canara district and into the taluks of Chirakal, Kottayam, Calicut and Pâlghat of the Malabar district in 1888-89. It is under contemplation to introduce it into Cumbum and Márkápur taluks of the Kurnool district and Gudiváda, Vissanapet and Núzvíd taluks of the Kistna district from next April. Within the next two or three years it will probably be in force in all parts of the Presidency excepting, of course, the Agency tracts. The difficulty has hitherto been to devise arrangements under which the excise system can be worked in districts in which toddy spirit is consumed. In these districts distillation is practised by almost every toddy-drawer and its suppression requires large preventive establishments. Toddy required for distillation is, moreover, expensive to carry long distances and gets spoilt if kept long. The plan introduced into the taluks of the Malabar district at the suggestion of Mr. Galton may, however, be considered to have solved the problem. The plan is to establish distilleries in central localities, where palm-trees are abundant, and to permit the distiller to work subsidiary stills in the vicinity, from which weak spirits could be passed by the distillery officer to the central distillery for redistillation. Centralization of distillation of toddy spirit necessitates the employment of strong preventive establishments and it is found convenient to work it in connection with the tree-tax system (to be noticed in connection with toddy arrangements) which likewise requires strong establishments to work it.

	Area in square miles.	Population.
Tracts under the excise system	106,000	25,425,000
Tracts in which the excise system has been ordered to be introduced from 1st April next	4,000	473,000
Total ...	110,000	25,898,000

15. The number of distilleries in the tracts under the excise system is 20, of which 17 are worked under the "free supply" and 3 under the "monopoly supply" system. In all these distilleries spirit is manufactured by the method of continuous "close distillation." It was at one time feared that Messrs. Parry and Company, who work a large distillery at Nellikuppam in the South Arcot district in connection with their sugar factory there and manufacture spirit cheaply from molasses, would be able under the "free supply" system to establish a practical monopoly and then enhance the price of liquor unduly and thus diminish the margin left out of the retail price for the Government duty. Experience has, however, since shown that there is keen competition among distillers for the custom of licensed vendors in "free supply" areas and that the danger apprehended is not likely to arise.

16. There can be no doubt that since 1883-84 both the duty realized and the price of liquor in excise districts have increased. The average duty for the districts in which the excise system was in force in 1883-84 was Rs. 3-2-6 per gallon of proof strength. In 1887-88 the duty realized in the same districts was Rs. 4-8-3 per gallon, of which Rs. 2-13-10 represented the duty levied at the still-head and Rs. 1-10-5 the incidence per gallon of the rents paid by vend farmers and shopkeepers for the privilege of sale. The highest excise duty leviable under law is Rs. 5 per proof gallon. For the current year the still-head duty has been

enhanced considerably in several districts and therefore a much larger portion of the taxation will be realized in the shape of still-head duty than in 1887-88.

17. To determine the effect of the excise system on consumption of liquor, the circumstances of the several districts must be separately examined. The following are the facts connected with each district:—

Ganjam, exclusive of Agency tracts.—The consumption in 1875-76 was 38,849 proof gallons, in 1883-84 it had increased to 41,836 gallons. Since then it has been rapidly diminishing; in 1886-87 it was 24,579 gallons; 1887-88, 24,170 gallons; and in 1888-89, 24,044 gallons. The duty per proof gallon which was Rs. 1-15-0 had increased to Rs. 3-11-9 in 1887-88 and to Rs. 3-6-4 in 1888-89.

Vizagapatam, exclusive of Agency tracts.—The consumption in the coast taluks of the district was 16,905 gallons in 1875-76, 11,227 gallons in 1883-84, 26,479 gallons in 1886-87 and 29,133 gallons in 1887-88. The increase in these taluks in the later years is entirely due to the stoppage of smuggling from the inland taluks where liquor was sold cheaply by the contractors under the renting system. Under the old law the transport of spirit in quantities not exceeding one quart was permissible and considerable quantities were thus transported from the rented to the excise taluks with a view to evade the higher duty leviable in the latter. The Abkári Act of 1886 has enabled Government to put a stop to this practice by prohibiting the transport of liquor in however small quantities from the rented to the excise tract. The excise system having been introduced into the interior taluks also from 1888-89, the consumption for the whole district has declined from 68,472 gallons in 1887-88 to 36,323 in 1888-89. The duty realized in 1887-88 and 1888-89 was Rs. 3-4-10 and Rs. 5-7-1, respectively, per proof gallon against Rs. 2-10-0 in 1875-76.

Godávari.—No reliable statistics of consumption are available for this district which has not yet been brought under the excise system. In this as in other tracts in which the out-still system is retained the consumption is very large, being 80 proof gallons per 1,000 of the population, a rate nearly double of that in excise tracts. There is nothing to show that consumption has increased since 1875-76. When the arrangements for concentrating distillation of toddy spirit are introduced in this district, there will be an enormous decrease in consumption. Mr. Bliss has been directed to visit the Northern districts and submit proposals for placing the Abkári administration there on an improved footing, which, it is hoped, will be done at an early date.

Kistna.—The excise system was introduced into the upland taluks of this district only in 1886-87 and reliable statistics of consumption for previous years are not available. The consumption in 1887-88 was very high, 141 gallons per 1,000 of the population, but it must have been much higher under the out-still system. A reduction in the consumption should be brought about by a *gradual* enhancement of the still-head duty in this district. Since 1888-89 the duty has been raised from Rs. 1-1-2 to Rs. 1-14-0 per gallon London proof. As the upland taluks of this district are surrounded by tracts in which the renting system is still maintained, it is necessary, in order to prevent smuggling, that the duty should not be fixed very high at the outset, but when the coast taluks are also brought under the excise system, as it is hoped that they will shortly be, the duty can be considerably enhanced.

Nellore.—In 1875-76 the consumption was 27,403 proof gallons; it has been gradually increasing since 1883-84; in that year it was 38,859 gallons, in 1886-87, 39,813 gallons, and in 1887-88, 42,106 gallons. In 1888-89, however, it went down to 39,240 gallons. The increase, as compared with the earlier years is due to the suppression of illicit distillation and smuggling, which is known to have been prevalent chiefly in the zemindari portions, and this is shown by the fact that the consumption per head of the population * in this district is much lower than in the adjacent districts. The duty, which was Rs. 2-3-9 per proof gallon in 1875-76, amounted to Rs. 4-9-1 in 1887-88 and to Rs. 4-6-6 in 1888-89.

	Gallon per head of the population.
* North Arcot	·50
Cuddapah	·42
Kurnool	·58
Nellore	·32

Cuddapah.—The excise system was introduced into this district in 1878. The consumption under renting system in 1875-76 was reported at 66,848 gallons. In 1878-79, the year after the famine during which this district had suffered very severely and lost more then one-fourth of its population, the consumption was 41,172 proof gallons. Since then the consumption has been 50,205 gallons in 1883-84, 43,614 in 1886-87, 46,703 in 1887-88 and 47,541 in 1888-89. The duty has risen from Rs. 3-1-2 per gallon in 1878-79 to Rs. 5-1-2 in 1887-88 and Rs. 4-14-9 in 1888-89.

Bellary Cantonment.—In 1875-76, the consumption was 33,460 gallons. In 1883-84 it had increased to 46,164 gallons; in 1886-87 it fell to 37,531 gallons; it rose in 1887-88 to 42,685 owing to favorable season and fell again to 38,487 gallons in 1888-89. The duty per gallon has risen from Rs. 3-13-6 in 1875-76 to Rs. 5-8-11 in 1887-88 and Rs. 5-0-1 in 1888-89. The consumption in this town fluctuates with the strength of the garrison.

Bellary district, exclusive of the Cantonment, and Anantapur district.—The excise system was introduced into these districts in 1878-79. If the consumption reported under the renting system in 1875-76 can be relied on, it must have been very high—119,375 proof gallons. In

1883-84, or 5 years after the famine in which these districts severely suffered, the consumption was 53,615 gallons; in 1886-87, 48,637 gallons; in 1887-88, 63,179 gallons; and in 1888-89, 50,990 gallons. The duty realized in 1888-89 amounted to Rs. 4-11-8 per gallon in the Bellary district including the cantonment and to Rs. 4-4-5 in the Anantapur district.

Kurnool District.—In the taluks west of Nallamalai hills the excise system was introduced in 1885-86. The consumption has been as follows :—1885-86, 35,438 gallons; 1886-87, 41,282 gallons; 1887-88, 38,798; and 1888-89, 28,022. The high consumption in 1886-87 appears to have been due to the large numbers of laborers employed on railway works which have since been completed. The duty realized in 1888-89 was Rs. 4-14-9 per gallon.

Madras Town.—The consumption of Puttai and Colombo arrack within the Municipal limits in 1875-76 was 114,402 gallons. In 1877-78, when the famine was at its height, the consumption rose to 127,101 gallons owing to the activity of the grain trade. In 1883-84 it was 126,628 gallons. In 1887-88 the consumption rose to 136,673 gallons owing to the strike among toddy-drawers during a portion of the year and consequent increase in the sales of arrack. In 1888-89 consumption fell to 129,802 gallons.

Chingleput District.— The consumption in the Chingleput district was in 1888-89, 57,483 against 57,795 gallons in 1875-76.

North Arcot.—The consumption in this district has been as follows :—90,765 gallons in 1875-76; 76,647 in 1883-84; 91,157 gallons in 1887-88; and 91,323 gallons in 1888-89. The duty realized has risen from Rs. 3-3-3 per gallon, London proof, in 1875-76, to Rs. 5 per gallon in 1888-89.

South Arcot.—The consumption in this district has been 50,437 gallons in 1875-76; 55,514 gallons in 1883-84; 74,981 gallons in 1886-87; 80,670 gallons in 1887-88; and 95,740 gallons in 1888-89. The rapid increase in the later years is entirely due to the employment of preventive establishments and other arrangements made with a view to put a stop to the smuggling of liquor which for several years past was going on from the French territory of Pondicherry into the adjoining taluks of the South Arcot district. In fact the French Government was deriving a large revenue from consumption of liquor in British territory. The French and British villages are so interlaced with one another that a large population in the British taluks were drinking French liquor which was sold at much lower prices than the British liquor. Partly owing to a rise in the price of French spirit and partly owing to fall in the price of spirit sold in shops within British territory, the latter spirit is now enabled to compete with the former, and much of the revenue which the French Government was illegitimately making from consumption in British territory now finds its way, as it ought to, into the British treasury. The price* of British liquor consumed is, however, higher than the French liquor consumed before, and there is no reason to think that actual consumption has really increased. The rate of consumption in the South Arcot district (53 gallons per 1,000 of the population) is about the same as that in the adjoining district of North Arcot (50 gallons per 1,000 of the population), the conditions of which are similar to those of the former. The French Government are getting alarmed at the diminution of the revenue they have been deriving for several years and are thinking of imposing a high duty on country spirits as well as on imported brandies. If they do this, they will be benefiting their revenue and placing a check on the enormous consumption of liquors within their territory—a consumption which is little less than a scandal and has no parallel in any portion of the British territory. Until they see the wisdom of this policy the British frontier taluks must suffer as regards abkári administration by the proximity of the French territory. Negotiation with the French Government for an assimilation of the systems of abkári administration in their territory with that in force in British territory was tried before, but it led to no result, as the French Government returned evasive answers, being apparently loath to give up the revenue they were deriving from British consumption. Now that it has been shown to them that they can no longer rely on this revenue, it is to be hoped that they will see that, by working the abkári administration on sound principles, they can improve the revenue, and, at the same time, promote the interests of sobriety and morality.

	Price per gallon of 30° under-proof.		
	RS.	A.	P.
* In French shops	2	6	6
In shops on the British side of the frontier	2	4	0

Tanjore.—The consumption in this district has been as follows :—1875-76, 36,564 gallons; 1883-84, 33,875 gallons; 1887-88, 37,045 gallons; and 1888-89, 39,100 gallons. Much arrack is not drunk in this district, the favorite drink of the lower classes being toddy. The rate of consumption of arrack per head of the population is about one-third of that of the adjoining district of South Arcot. The duty realized in 1888-89 was Rs. 3-11-0 per gallon against Rs. 2-13-9 in 1875-76.

Trichinopoly.—The consumption has been—1875-76, 39,092 gallons; 1883-84, 36,314 gallons; 1887-88, 32,157 gallons; 1888-89, 35,282 gallons. The duty realized has risen from Rs. 2-12-11 in 1875-76 to Rs. 4-3-8 in 1888-89.

Madura.—In 1875-76, when the abkári of this district was managed under the renting system, the consumption of arrack was reported to have been 75,003 gallons. In 1883-84 the consumption under the excise system was 46,742 gallons; in 1887-88, 42,477 gallons; and in

1888-89, 48,225 gallons. The rate of consumption per head of the population is less than that in the northern districts and there is considerable smuggling and illicit distillation in the zemindari portions. The increase in consumption in 1888-89 appears to be due to large numbers of laborers employed on the works connected with the Periyár project. The duty realized in 1888-89 was Rs. 4-5-1 per gallon.

Tinnevelly.—In this district also, the arrack revenue was managed under the renting system in 1875-76, when the consumption of arrack was reported by the renters to have been 73,794 gallons. In 1883-84, the consumption was 36,462 gallons; in 1887-88, 21,718 gallons; and in 1888-89, 26,506 gallons. The rate of consumption of arrack in this district is the lowest in the Presidency. The duty realized in 1888-89 was Rs. 3-15-4 per gallon.

Coimbatore.—The consumption in this district has been as follows:—1875-76, 59,944 gallons; 1883-84, 47,594 gallons; 1887-88, 38,183 gallons; and 1888-89, 46,148 gallons. The duty realized has risen from Rs. 2-9-10 per gallon in 1875-76 to Rs. 4-15-5 in 1888-89.

Nilgiris.—In this district the consumption of arrack has been as follows:—1875-76, 23,255 gallons; 1883-84, 37,217 gallons; 1887-88, 36,212 gallons; 1888-89, 31,918 gallons. The consumption in 1883-84 was considerably in excess of that in 1875-76, but the * principal towns in the district have been growing of late years. It is also understood that, as the cultivation of poppy, which was carried on to some extent by the Badagas, was suppressed when the Opium Act was introduced in 1880, they have taken to drinking liquors. Since 1883-84, however, there has been a decline in the consumption of country spirits. The duty realized has risen from Rs. 3-6-11 per gallon in 1875-76 to Rs. 6-0-8 in 1888-89.

	Population in 1871.	Population in 1881.
* Ootacamund	9,988	12,335
Coonoor	2,498	4,778

Salem.—The consumption in this district has been—1875-76, 76,187 gallons; 1883-84, 53,000 gallons; 1887-88, 54,171 gallons; 1888-89, 52,236 gallons. The duty has risen from Rs. 3-9-3 per gallon in 1875-76 to Rs. 4-10-1 in 1888-89.

Malabar and South Canara.—In Malabar, except in the Wynaad, the excise system was only recently introduced into some of the taluks. In South Canara the excise system has been introduced only into one taluk. The introduction of the excise system by raising the price of liquor has undoubtedly tended to check consumption, but reliable statistics are not available for previous years.

18. From the foregoing it will be seen (i) that the "excise" system has been introduced since 1875-76 into the greater portion of the Presidency as rapidly as circumstances will permit; (ii) that the effect of the introduction has been to increase the taxation and with it the price of country spirits and to diminish the consumption much below what it was under the old renting system; (iii) that in most of the "excise" districts the consumption in 1888-89 was very much less than in 1875-76 with the exception of South Arcot and the Nílgiris; (iv) that in South Arcot the increase is due to the measures taken for enabling liquor in British shops to compete with and displace the cheap liquor sold in French shops and which was chiefly consumed in the taluks on the frontier of the Pondicherry territory, and that it does not indicate any increase in drunkenness; (v) that the increase in the Nílgiri district is more than accounted for by the increase in the population; and (vi) that in the Madras town, where it might be expected that consumption would have increased considerably owing to increase of population and other causes, the consumption in 1888-89, as compared with that in 1875-76, shows only a slight increase. As regards the increase in consumption in 1888-89 observable in a few districts, as compared with that in 1883-84, it should be remembered (i) that since then most portions of the Presidency have had a succession of very good seasons and the Presidency has rapidly recovered from the effects of the famine of 1876-78; and (ii) that, since 1886, the amendment of the Abkári law giving power to prohibit transport of liquor from Native States, &c., in quantities not exceeding a quart and the preventive establishments employed by Government have rendered it possible to displace illicit by licit consumption.

19. The above remarks refer to "country spirits," by which term is to be understood spirits manufactured in this country and on which the duty levied is below the rate prescribed by the customs tariff for imported liquors and which under present law is Rs. 5 per gallon of London proof strength and in proportion to strength for spirits of other strengths. Spirit manufactured in this country and taxed at the tariff rate is treated in all respects as imported spirit and permitted to be sold in the same shops as the latter. The object is eventually to assimilate the duty on the so-called "country spirit" to that on foreign spirits, that is to say, to abolish the distinction between "country spirit" and "foreign spirit," which is based simply on the rate of duty levied and not on the methods of manufacture. The so-called "country spirit" is in most distilleries manufactured by European process and is really rum and it is taxed at lower rates than the tariff rate, because it is believed that, if the duty were levied at the latter rate, considerable inducement would be offered to illicit distillation and smuggling. In the case of the Madras town and the Nílgiri district, it is possible now to raise the duty on country spirit

to the tariff rate and abolish the distinction between "country" and "foreign" liquors and this question is now under consideration.

20. *Foreign liquors.*—Liquors classed as "foreign" consist of (i) imported spirits, wines and malt liquors; (ii) spirit manufactured within the Presidency and excised at the customs tariff rate of Rs. 5 per gallon of proof strength; and (iii) beer brewed in the country and excised at the tariff rate of one anna per gallon. Formerly licenses for sale of "foreign liquors" used to be granted on payment of fixed fees, but licenses for the sale of liquors, except in hotels and refreshment rooms, are put up to auction and the liquors subjected to a heavier duty than before. There are two breweries on the Nílgiris and the consumption of the beer brewed is stated to be extending among the lower classes of natives at Ootacamund and other places on the hills, where toddy is not available and the price of country spirit is high.

21. *Toddy.*—The regulation of the taxation of toddy (fermented palm juice) presents great difficulties. The levy of an excise duty is impossible and the only means available for regulating the tax on this intoxicant with some reference to consumption is to impose a tax on each palm tree tapped, the rate of tax being based on an estimate of the average production of the several descriptions of toddy-producing trees. The tree-tax to some extent performs the function of an excise duty and enables Government to form some judgment as to increase or decrease in consumption from the number of trees tapped and to enhance the tax wherever it is found that consumption is increasing. The idea was borrowed from Bombay, but in working it care has been taken here to avoid the mistake which was committed in that Presidency of attempting to levy the duty not only on raw toddy but also on toddy spirit by means of the tree-tax. This necessitated the imposition of the tree-tax at rates so high (Rs. 18 annually per cocoanut tree) that they had the effect of suppressing the consumption of raw toddy altogether and compelling classes of the population accustomed to this beverage to drink spirit. The correct principle for working the tree-tax was stated by Mr. Galton when Abkári Commissioner in the following terms: "The true principle appears to be that the taxation in the form of a tree-tax should not exceed what the people can afford to pay upon the beverage, and where, as in some parts of Malabar, toddy constitutes an article of diet and is in fact the ordinary morning meal of some of the laboring classes, taxation must be moderate, or such classes would be deprived of their food. Shop rents serve to enhance the tax on toddy used as an intoxicant and when toddy is used for distillation taxation must be supplemented by other means; if possible by a still-head duty." The tree-tax in the portions of the Presidency in which it has been introduced has been worked strictly on the lines above indicated. The tax imposed, excepting in the town of Madras, amounts to Rs. 3 per cocoanut tree. The tree-tax at this rate is hardly equivalent to a duty of one anna per gallon of fermented toddy which contains sometimes as much as 8 per cent. of alchol. When palm juice is drawn in vessels coated with lime, fermentation is prevented and the toddy thus drawn is used either for food or for the manufacture of crude sugar. This description of toddy is not taxed. In the Madras town the tree-tax is at the rate of Rs. 6 per cocoanut tree. This rate is not an unduly heavy one for the town of Madras, where considerable quantities of toddy are drunk for purposes of intoxication, and it is desirable to check consumption by raising the price of toddy. The tax was originally at the rate of Rs. 3 per tree and subsequently enhanced to Rs. 4-8-0; this enhancement did not cause any rise in the price of the beverage, but only reduced the profits of the toddy drawers. It has, therefore, been still further enhanced to Rs. 6 per annum during the current year in the town of Madras. It is believed that the increase in the duty levied on country spirit and consequent enhancement of its price have tended to increase the consumption of toddy and that this tendency requires to be checked to some extent. The tree-tax system, which is the only satisfactory system for taxing toddy on sound principles, is being gradually introduced. It has now worked well in the portions of the Presidency in which it is in force and its extension throughout the whole of the Presidency is only a question of time. It requires considerable establishments for marking the trees on which the tax is to be levied, and as the organization of the establishments entails considerable labour on the Abkári department the work has to be done gradually. In the tracts in which the tree-tax system is in force the toddy-shops are sold by auction every year, excepting in the Madras town and the Malabar district, where fixed fees are levied. In South Canara a regular tree-tax system has not been introduced, but the toddy-drawers are granted licenses to tap any number of trees they like on payment of fixed fees; the licenses are not transferable and tapping under them of trees by persons other than those whose names are specified in the license is not permitted. This plan is obviously inferior to the tree-tax system, as there is no limit to the number of trees tapped under each license and no reliable estimate can be formed of the quantity of toddy drawn or of the incidence of taxation. The only advantages of this system are that it renders the employment of expensive establishments for marking the trees tapped unnecessary and prepares the way for the introduction of the tree-tax. The fees levied on each license have gradually been enhanced, but they still fall far short of what would be payable if the tree-tax, such as exists in Malabar, were introduced. In other portions of the Presidency the old renting system as regards toddy is still retained, but the size of the toddy farms in like manner with arrack farms has been reduced everywhere in order to ensure the renters effectually coping with illicit tapping and unlicensed sale of toddy. In towns middlemen have been dispensed with and toddy shops are sold by auction.

22. In some of the towns, however, the consumption of spirit appears to have increased considerably since 1882-83. A great part of the increase is no doubt accounted for by the increase of urban population in recent years, but the price of liquor in some towns during portions of the year appears to have been lower than in the rural tracts. In the town of Vellore, for instance, prices of spirit of 30° under proof appear to have ranged from Rs. 2-8-0 to Rs. 6 during 1888-89. This would appear to indicate that the shopkeepers are endeavouring to force sales during festivals, &c., by lowering prices unduly. When the abkári arrangements for the next year come to be settled, it will be a question for consideration whether the still-head duty on spirit issued for consumption in these towns should not be considerably enhanced with a view to compel the shop-keepers to sell their liquor during all portions of the year at rates which are not unduly low.

Towns.	Consumption in 1882-83.	Consumption in 1888-89.	Rate per head of the population, 1888-89.
	GALS.	GALS.	
Nellore	9,044	12,174	·442
Adóni	3,659	7,236	·332
Conjeeveram ...	4,784	8,931	·239
Vellore	7,970	13,746	·367
Kumbakónam ...	4,195	7,770	·155
Madura	7,466	12,191	·165
Dindigul	2,698	5,660	·399

23. The number of shops for the sale of liquors licensed in 1887-88 compares with the number in 1875-76 as follows :—Country spirits 22,549 against 20,062 ; toddy 20,140 against 19,671 ; foreign liquors 931 against 965. The number of licenses to sell arrack in the Malabar district was 4,422 in 1887-88 against 1,119 in 1875-76, and licenses to sell toddy were 4,152 against 1,262. If the figures for Malabar are excluded, it will be seen that the number of arrack shops in the remaining districts show a decrease of 425 and toddy shops show a decrease of 2,812. The peculiar circumstances of Malabar render the maintenance of a large number of shops necessary. The people are not congregated in villages, but have their homesteads in the midst of their farms and palm groves. Palm trees are most abundant, and the distillation of toddy spirit, which is both easy and inexpensive, is universally practised. Illicit distillation carried in a country, where the houses are detached and situated each in its own garden, removed from observation, must of course be difficult of detection in the absence of very strong preventive establishments. Prior to 1884-85 under the renting system unlicensed sales were very common, the renters contenting themselves with levying a fee from the vendors and leaving them to do what they liked. With a view to suppress this illicit traffic it was necessary that places should be freely licensed and steps taken to enforce the requirements of the law as regards sales in licensed places only. This accounts for the large increase in the number of shops in this district in recent years up to 1887 88. Of late, however, the tree-tax and excise systems have been introduced into portions of the district and large preventive establishments organized to detect and prevent illicit practices. This has made it possible to reduce the number of shops very much, the reduction in 1888-89 amounting to no less than 2,000. The Collector expects that there will be a further decrease of 1,000 shops during the current year. The regulation of the number of shops has perhaps been the most vulnerable part of the abkári arrangements in this Presidency. Under the renting system and also the guaranteed excise system, which was one of big monopolies, it was necessary that the contractors, who were charged with the duty of preventing illicit distillation and smuggling, should be allowed considerable discretion as regards the number of shops to be maintained. During the last few years the Government has, however, employed preventive establishments of its own and the facts as regards illicit consumption in the different parts are being pretty well ascertained. It is therefore now possible to regulate the number of shops with reference to the requirements of different localities and the Commissioner of Salt and Abkári Revenue has been devoting considerable attention to the subject. He has recently directed that the number of shops, in towns especially, where illicit practices are easy of detection, should be considerably reduced. The Government has insisted on large reductions in the number of shops in the rural tracts also, and before long the number of shops will in all probability be reduced to one-half of what it is now. As in this Presidency, however, toddy and arrack are sold in different shops, the total number of shops maintained must be larger than in provinces where the two kinds of liquor are allowed to be sold in the same shop.

24. The net abkári revenue of this Presidency since 1878-79 has been as follows :—

	Lakhs of rupees.
1878-79	56·72
1879-80	57·31
1880-81	54·49
1881-82	58·29
1882-83	57·84
1883-84	57·82
1884-85	68·42
1885-86	77·21
1886-87	81·79
1887-88	88·19
1888-89	95·13

Since 1883-84 it will be seen that the revenue has increased by 37·31 lakhs or 64 per cent.

25. The facts stated above will, I believe, place it beyond doubt that the abkári administration of this Presidency has for several years past been conducted on sound principles. The revenue has doubtless increased considerably, but it has been obtained by pushing up taxation and reducing consumption and not by pushing up consumption. The ascertainment of the limit, to which the taxation in the several parts of the Presidency can be carried, is a tentative process and it would be rash to assert that in no instance has a mistake been committed. On the whole, however, there is no reason to think that consumption is now higher than it was 15 years ago, and there is distinct evidence to show that in most parts of the Presidency it is very much less. The assertion, which one sometimes hears to the contrary, is not the result of a proper investigation of the conditions of the past or study of comparative statistics, but of a newly awakened consciousness to the evils of drinking in the abstract. It has been truly remarked: "Those who have lately become conscious of certain facts are apt to suppose that they have lately risen. After a changed state of mind has made us observant of occurrences we were before indifferent to, there often results the belief that such occurrences are more common than they were." I believe that most of the difficulties connected with abkári administration have now been surmounted and that very little remains to be done beyond persevering in the policy hitherto pursued. The excise system and the tree-tax system must of course be introduced into the remaining portions of the Presidency as quickly as circumstances will permit, and when this has been done, and the shops licensed have been reduced to the smallest number possible, consistently with the requirements of the population to be served, and the duty is enhanced from time to time in places, where the consumption shows a tendency to increase, the Government will have done in the way of reducing consumption all that it is possible for it to do. The consumption of liquor by the laboring classes fluctuates with the state of the agricultural season from year to year and in prosperous times shows a tendency to increase. This tendency can be checked only by the diffusion of elementary education among the lower classes. This being so, it is a question for consideration whether a fixed percentage of the increase of revenue (nearly 38 lakhs within the last 5 years) contributed chiefly by the working classes should not be set apart for advancing elementary education. The Government of India now take 75 per cent. of the revenue derived from excise.

26. There are three classes of persons who condemn the abkári arrangements in this Presidency. The first comprises philanthropists who, being impressed with the evils which the spread of drunkenness has wrought in England, feel anxious lest a similar state of things should be brought about by Government arrangements in India, more especially as religious prejudices among large classes of the population, which formerly told in favour of sobriety, are gradually wearing away. Their fears, so far as this Presidency is concerned, are not well-founded, and if they knew the facts they would doubtless be ready to admit that Government is working in the same direction as themselves. The second class of persons are the distillers and big monopolists who have had their enormous profits reduced by the new arrangements. Their dislike to the new order of things is, of course, very natural. The third class are the toddy-drawers and professional distillers who find their hereditary occupation going out of their hands and who have to seek new means of livelihood. They undoubtedly suffer hardship, but it is temporary, and their interests are opposed to those of the general public.

Postscript.

The above note was written in November 1889 or just two years ago. I will briefly state below what improvements has since been effected in the abkári administration :—

(1) Excluding the agency tracts, the "excise system" (*vide* para. 14) is in force in about 110,000 square miles out of the 120,000 square miles comprised within the Presidency.

(2) The tree-tax system (*vide* para. 21) has been further extended and it is in force in 28,000 square miles of country.

(3) The average rate of duty per gallon of country spirits, proof strength, which was Rs. 2-13-7 in 1875-76 was Rs. 3-15-9 in 1888-89, Rs. 4-2-1 in 1889-90 and Rs. 4-6-1 in 1890-91.

(4) The consumption of country spirits has fallen considerably during recent years and as compared with 1875-76 the consumption in 1890-91 was only 5 per cent. more notwithstanding an increase of more than 10 per cent. in the population.

	Millions of proof gallons.
1875-76 ...	1·27
1888-89 ...	1·38
1889-90 ...	1·43
1890-91 ...	1·33

(5) The number of shops both in the towns and in the rural tracts has been enormously reduced.

—		1875-76.	1888-89.	1889-90.	1890-91.
Country spirit shops	49 towns	...	...	899	524
	Rest of the Presidency	...	...	14,026	12,230
	Total ...	20,062	17,532	14,925	12,754
Toddy shops		19,761	26,180	21,684	19,415
	Grand Total ...	39,823	43,712	36,609	32,169

(6) The taxation per head of the population of duty on country spirits and on toddy has increased as shown below :—

Per head of population.

—	1875-76	1888-89.	1889-90.	1890-91.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Country spirits	0 1 10	0 2 2	0 2 6	0 2 7
Toddy	0 1 1	0 1 10	0 2 0	0 2 4

(7) The revenue derived from country spirits and toddy has increased.

—	In lakhs of rupees.			
	Country spirits.	Toddy.	Country spirits and toddy combined.	Total.
1888-89	46	40	8	94
1889-90	54	44	5	103
1890-91	57	51	1	109

(8) The consumption of imported liquors, including liquors manufactured in the country on the European method, in 1890-91 compares with that in 1875-76 as shown below :—

—	In thousands of gallons.	
	1875-76.	1890-91.
Imported spirits	208	203
Wines	102	61
Malt liquor	196	540
Country brewed beer	80	379
Total ...	586	1,183

The above table shows that the consumption of spirits and wines has decreased, while that of malt liquors has considerably increased. Regarding the causes of the increase Mr. O'Conor in his trade review for 1889-90, says: "Various causes in combination may be assigned for this remarkable augmentation. The character of the beer has changed and many are able to drink the lighter qualities now imported who were unable to drink the heavier beers of former years. There has been a great increase in the classes of European population accustomed to drink beer habitually,—artizans, workers in mills and factories, men employed on railways and in land and coasting steamers and so forth. There has also been created a taste for beer among the Madras coolies who work for high wages in Burmah and return annually to Madras with their earnings. The strength of the British army has been largely augmented and the prices of beer have materially fallen. But it is hardly likely that these causes alone can have brought about such a sudden development in consumption, and the most effectual cause may perhaps be sought in competition. The English brewers keenly felt the competition of the German and Austrian brewers, and actively sought to retain a market which seemed to be undermined from without by continental and from within by Indian beer." The total population of the Presidency has increased by 10 per cent. since 1871 and the European and Eurasian population by 11·4 per cent.

(9) On the whole, there has been great decrease in consumption by the introduction of the "excise system," and the assertion that drunkenness is spreading is entirely without foundation so far as this Presidency is concerned.

(h) 1.—*Statement showing the Number of Offences reported in* 1850 *and* 1890.

—	1850.	1890.
1. Offences against person—		
(*a*) Affecting life	352	799
(*b*) Hurt	437	14,079
(*c*) Rape	75	82
(*d*) Assault	167,063	32,725
(*e*) Other offences	...	2,629
Total ...	167,927	50,314
2. Offences against property—		
(*a*) Robbery and dacoity	1,314	899
(*b*) Theft	14,715	19,424
(*c*) Other offences	6,541	23,948
Total ...	22,570	44,271
3. Other offences	7,263	19,447
4. Offences against special and local laws.	..	121,181
Grand Total ...	197,760	235,213

(h) 2.—*Statement showing the Number of Cases instituted before Criminal Courts.*

—	1850.	1890.
Number of cases filed before the Village Police	12,678	11,529
Number of cases filed before the District Police (answering to the present 2nd and 3rd Class Magistrates)	171,584	169,490
Number of cases filed before the Magistracy (the present 1st-class Magistrates).	10,154	41,730
Number of cases committed to the Sessions Court	914	1,040
Number of cases committed to the High Court	115	51
Total ...	195,445	223,840

Note.—Out of 41,730 cases filed before 1st-class Magistrates in 1890, 35,606 were before the Presidency Magistrates.

(h) 3.—*Statement showing the Number of Civil Suits instituted in the Presidency of Madras in* 1850 *and* 1889.

—	1850.	1889.
1. Village Punchayats.	14	...
2. Village Munsiffs	11,107	53,733
3. District Punchayats	8	...
4. District Munsiffs	52,708	151,498
5. Revenue Courts	...	6,656
6. Cantonment Court of Small Causes .	...	354
7. Agency Courts	...	912
8. Sudder Ameens	12,691	...
9. Subordinate Judges	4,816	14,017
10. District Judges	48	641
11. Presidency Court of Small Causes ...	...	26,824
12. High Court	...	371
Total ...	* 81,392	255,006
Number of suits for lands, houses and other fixed property	6,347	44,242
Number of suits for arrears of rent or revenue	1,239	6,656
Number of suits for money, allowances and personalities	70,841	204,108
Total ...	78,427	255,006
Total value of suits, Rs.	54,82,053	3,74,59,396
Average value, Rs.	70	146

* Includes suits "referred," for which particulars are not available.

(i.)—*Statement showing the incidence of taxation in the Madras Presidency.*

Heads of revenue.	Gross revenue in lakhs of rupees.			Incidence per head of the population.		
	1852-53.	1872-73.	1889-90.	1852-53.	1872-73.	1889-90.
				RS. A. P.	RS. A. P.	RS. A. P.
Land revenue, including receipts from Forests and Tobacco monopoly ...	375·1	475·3	519	1 8 0	1 8 3	1 7 3
Provincial rates, including Municipal taxation	...	75·1	107·9	......	0 3 10	0 4 10
Salt	50·4	128·5	175·7	0 3 3	0 6 6	0 7 11
Excise (including Abkâri and Opium) ...	24·2	61·7	114	0 1 6	0 3 4	0 5 4
Customs	12·1	39·4	18·1	0 0 9	0 2 1	0 0 9
Assessed taxes (Moturpha)	11·8	7·3	18·3	0 0 9	0 0 4	0 0 9
Stamps	4·8	42·6	65	0 0 3	0 2 2	0 3 0
Registration	...	3·3	10·3	......	0 0 2	0 0 5
Total ...	478·4	833·2	1028·3	1 14 6	2 10 8	2 14 3

NOTE (1).—The incidence for 1852-53 has been arrived at by assuming the then population of the Presidency to have been 25,000,000.

(j.)—*Statement showing the Expenditure of the Madras Presidency in* 1889-90 *as compared with that in* 1849-50. 000 *omitted.*

Items.	1849-50.	Items.	1889-90.
	RS.		RS.
1. Land Revenue, Sayer, Abkâri and Tobacco—		1. Land Revenue and Abkâri—	
(a) Salaries and allowances to the Members of the Board of Revenue, officers of account, &c.	237	(a) Salaries and allowances to the Members of the Board of Revenue and Civil Officers of Account and Audit ...	404
(b) Charges of collecting the revenues, &c.	4,110	(b) Charges of collecting the revenue, &c. ...	4,217
(c) Purchase and charges of tobacco ...	265	(c) Revenue Survey and Settlement ...	930
(d) Tanjore sinking funds and interest on Tanjore bonds	493	(d) Land Records and Agriculture ...	56
(e) Allowances and assignments payable out of the revenues in accordance with treaties or other engagements...	5,112	(e) Inam Commission	14
		(f) Allowances to District and Village Officers	3,660
		(g) Assignments and compensations ...	1,240
		(h) Territorial and political pensions ...	918
Total ...	10,217	Total ...	11,439
2. Customs	215	2. Customs	212
3. Salt—		3. Salt—	
(a) Purchase of salt	234	(a) Salt purchase and freight	168
(b) Purchase of salt manufacturer's share.	333	(b) Purchase of salt manufacturer's share ...	115
(d) Establishment and contingencies ...	233	(c) Establishment, contingencies &c. ...	1,324
(e) Compensation	13		
Total ...	813	Total ...	1,607
4. Assessed taxes	...	4. Assessed taxes	31
5. Forest	...	5. Forest	1,162
6. Stamps	50	6. Stamps	248
7. Registration	...	7. Registration	661
8. Mints	100	8. Mints	...

NOTE.—The figures for 1849-50 have been taken from Appendix 11 to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Financial and Revenue Accounts for that year.

(j.)—*Statement showing the Expenditure of the Madras Presidency in* 1889-90 *as compared with that in* 1849-50. 000 *omitted*—cont.

Items.	1849-50.	Items.	1889-90.
	RS.		RS.
9. Interest on loans and deposits including the Tanjore Redemption Fund ...	533	9. Interest	80
10. Post Office	434	10. Post Office	1,395
11. General administration	887	11. General administration, including charges on account of Local Fund and Municipal establishments	1,356
12. Residents and Political Agents	141	12. Political Agents	83
13. Ecclesiastical establishments	292	13. Ecclesiastical establishments	347
14. Education	113	14. Education, including Local Fund and Municipal expenditure	2,290
15. Courts of Law	2,361	15. Courts of Law	4,128
16. Police	977	16. Police (public safety)	3,987
17. Jails	...	17. Jails	800
18. Medical (hospitals, &c.)	124	18. Medical	3,337
19. Scientific and minor departments ...	30	19. Scientific and minor departments ...	350
20. Pensions, donations to charitable institutions, &c.	1,175	20. Pensions, donations to charitable institutions, &c.	1,350
21. Marine charges	123	21. Marine charges	83
22. Miscellaneous	220	22. Miscellaneous	2,480
23. Military charges including buildings ...	25,247	23. Military charges including buildings ...	34,750
24. Public Works—		24. Public Works—	
(*a*) Repairs to tanks, &c.	970	(*a*) Railways, working expenses and capital expenditure	5,021
(*b*) Buildings, roads, &c.	719	(*b*) Buildings and roads	5,813
		(*c*) Irrigation including capital outlay ...	4,574
		(*d*) Establishments, &c.	2,689
Total ...	1,689	Total ...	18,097
Grand Total ...	45,741	Grand Total ...	90,273

NOTE.—The figures for 1849-50 have been taken from Appendix 1 to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Financial and Revenue Accounts for that year.

(F.)—*Statistics relating to the improvement or the reverse in the standard of living of the different classes of the population.*

(a.)—*Comparative table showing the number of persons (males) engaged in the several occupations in* 1871 *and* 1881 *in the Madras Presidency (extracted from the Report on the Census of* 1881).

	Male population, 1871.	Male population exclusive of Pudukóta, 1881.
1. Persons engaged in the general and local government of the country	126,104	193,450
2. Do. in defence of the country	34,319	22,882
3. Do. in learned professions, literature, art and science, with their immediate subordinates	154,848	185,070
4. Do. in entertaining or performing personal offices to man	36,277	104,639
5. Persons who buy, sell, keep or lend houses or goods of various kinds including bankers, money-lenders and money changers.	425,116	176,544
6. Persons engaged in the conveyance of men, animals, goods and messages	63,376	163,342
7. Persons possessing or working the land or engaged in producing grain, fruit, grasses, animals or other products	5,211,178	6,453,839
8. Persons engaged about animals	38,042	106,380
9. Do. in art and mechanical productions	89,585	150,337
10. Do. in working and dealing in the textile fabrics and dress	755,676	720,404
11. Do. in foods and drinks	223,520	391,048
12. Do. in animal substances	5,253	63,281
13. Do. in vegetable	58,906	153,617
14. Do. in minerals	288,001	416,934
15. Laborers and others (branch of labor undefined)	2,295,917	510,585

NOTE.—The classification of occupations in the Census of 1881 was different from that adopted in 1871. In framing the above table, attempt has been made to re-classify the population of 1871 on the principles adopted in 1881. The results cannot, however, be fully relied on.

2. The very considerable increase in the number of persons engaged in "Personal service," item 4, will be noted. In regard to this, the Census report says:—"Increased contact with western ways, the incidents of railway travelling, competition in business, have all led to the greater development of personal services as a group of industries. The words 'hotel' and 'club' have grown into the native language and the things they mean have come into existence within the last few years. For the well-to-do traveller, the choultry of tradition has, with its gratuitous shelter (and sometimes gratuitous entertainment), given place in every town to the private hotel, where the traveller is entertained for payment; while the Brahmin traveller, who formerly crept up the coast ten miles a day and cooked his rice at the chattram, now readily embarks in a steamer and shares with his paid fellow-clerk (*sic*) the services of a travelling cook of his own caste." The number of persons engaged in "Personal service" is, however, still only 1 in 139 in the Madras Presidency, while it is 1 in 14 in England, and this to some extent affords an indication of the number of wealthy persons needing personal services in the two countries.

3. The great decrease observable in the mercantile men and general dealers, item 5, is attributed to erroneous classification. The figures for 1881 include—mercantile men 78,268, and other general dealers 107,902. The first head comprises 46,041 merchants, 21,544 money-lenders and money-changers and 3,707 brokers. The number of merchants is absurdly overstated, as there are only 16,000 merchants in England, the most commercial country in the world.

4. The increase in the number of persons engaged in connection with land, item 7, is merely nominal, as the figures of 1881 evidently include agricultural laborers shown under the head "Laborers and others (branch of labor undefined)" in the Census of 1871.

5. The decrease in the number of "Persons working and dealing in textile fabrics and dress," item 10, is the result of the declining condition of the weaving industry owing to the competition of the Manchester cotton goods and also, latterly, to some extent of the machine-made goods from Bombay. The imports of cotton twist, which amounted to 4 millions of pounds in 1855-56, increased to 13 millions in 1870-71 and they are now (1887-88) 21½ millions. The imports of piece-goods increased from 825,403 pieces and 311,815 yards in 1855-56 to 94,600,201 yards and 11,469½ dozens in 1870-71 and to 139,360,368 yards and 1,150,450 pieces in 1887-88. While the weaving trade is a poor industry, it affords employment to a large number of persons, probably half a million male, as the women and children of weavers' families all work in the looms. That this is not a profitable industry may be inferred from the fact that among the weaving castes only 3 in every 1,000 of the males are returned as subsisting by "property." In 1871, the Board of Revenue instituted inquiries into the state of the weaving industry in this Presidency and the results are given in their Proceedings, dated 28th June 1871, No. 2605. The conclusion then arrived at was that the weaving industry was in a fairly healthy condition. The number of looms at work (279,220) showed an increase of nearly 42 per cent. as compared with the number of looms at work between 1856-57 and 1860-61 and on which the moturpha tax was levied, but the returns for the earlier period were imperfect and not to be relied on. The Board estimated the real increase at between 20 and 25 per cent. and attributed this result mainly to the abolition of the vexatious and inquisitorial moturpha tax. The total quantity of twist worked up into cloth was taken at 31½ million pounds, of which 11½ millions, or 36½ per cent., was imported and the rest country-made.

Another inquiry was instituted in 1889 by the Board of Revenue on a reference from the Government of India calling for "fairly accurate statistics of the area and probable outturn of cotton" in the Madras Presidency, and the results are embodied in the Proceedings of the Board of Revenue, No. 39, dated 12th February 1890, Revenue Settlement, Land Records and Agriculture. The average area under the cotton crop was ascertained to be 1¾ million acres, and the probable annual outturn was fixed at 87¾ million pounds, or at 50 pounds of clean cotton per acre with reference to the quantity of cotton clothing required per head of the population and having regard also to the exports and imports of cotton and cotton cloth manufactured. The quantity of cotton used locally was estimated at 28¾ million pounds, 13½ millions being used by the spinning and weaving mills at work in the Presidency and the remainder being used by the poorer classes for spinning into the thread used for making coarser cloths used by the rural population. The number of hand looms at work in the Presidency was estimated at 300,000, and the quantity of twist worked up into cloth at 34½ million of pounds, of which 19 millions, or 55 per cent., were imported, 1 million mill spun and the remaining 14½ millions hand spun in the country.

6. In the number of persons engaged in the other occupations specified in the statement, it will be seen that there has been a very large increase; that in items 6, 12 and 14 may be particularly noticed. The increased facilities of communication between different parts of the country has led to a great increase in the number of carts and other conveyances, and railways, here as elsewhere, have not in any way reduced their number, but on the other hand have since increased it. Under item 12, the fish-curing industry is gaining in importance since 1881 on account of new facilities granted for the use of duty-free salt in fish-curing operations. The large increase in the imports of metals (valued at 11 lakhs of rupees in 1855-56, 40 lakhs in 1870-71, and 54 lakhs in 1887-88) and the great reduction in the cost of the articles has led to an extension of the demand for them and the prosperity of the metal industry. Among the persons included under item 14, 76,469 were gold and silver smiths, or 1 male goldsmith for every 408 of the total population, while in England there is only 1 goldsmith for every 1,200 inhabitants.

(b.)—*Statement showing the varieties of Tenure held direct from Government during the official year* 1889-90.

Nature of tenure.		Number of estates.	Number of villages.	Number of holders or share-holders.	Gross area in acres.	Average area of each estate.	Average assessment of each estate.
		NO.	NO.	NO.	ACRES.	ACRES	RS.
1. Great Zemindaries paying more than Rs. 50,000.	Held by individuals under law of primogeniture.	14	9,183	14	6,783,549	484,539	1,96,906
	Held by individuals and families under ordinary law.	1	269	1	116,102	116,102	59,928
2. Large Zemindaries paying from Rs. 50,000 to Rs. 5,000 revenue.	Under law of primogeniture.	50	9,837	51	8,280,030	165,601	14,363
	Under ordinary law.	78	1,475	124	1,088,943	13,961	20,511
3. Zemindaries paying from Rs. 5,000 to Rs. 100 revenue.		612	3,162	929	2,506,258	4,095	1,432
4. Small Zemindaries other than those of cultivating communities paying less than Rs. 100.		94	429	116	275,047	2,926	54
5. Peasant proprietors paying separately * ...		2,848,710	26,728	4,615,740	21,133,179	7	14
6. Holders of wholly or partially revenue free tenures.	In perpetuity ...	433,298	28,247	778,197	8,135,537	19	11
	For life or lives ...	5,361	1,121	8,949	102,237	19	8
7. Landholders who have redeemed the revenue.		550	181	651	4,767	9	¼
8. Purchasers of waste lands		464	138	495	27,436	59	82
Total ...		3,289,232	80,770	5,405,267	48,453,085	15	16

* For details see statement below.

Classes of puttahs.	Number of single puttahs.	Joint puttahs.		Total number of puttahs.	Total assessment.	Average assessment for each puttah.
		Number.	Number of ryots holding them.			
					RS.	RS. A. P.
Ryots paying under Rs. 10	1,419,869	450,825	1,308,939	1,870,694	71,86,747	3 13 6
between Rs. 10 & 30 ...	443,678	227,712	810,068	671,390	1,12,90,515	16 11 5
Do. do. Rs. 30 & 50 ...	109,322	53,898	288,033	163,220	60,98,921	37 5 10
Do. do. Rs. 50 & 100 ...	68,397	32,630	143,152	101,027	67,49,731	66 12 11
Do. do. Rs. 100 & 250 ...	26,998	11,889	49,278	38,887	55,73,105	143 5 1
Do. do. Rs. 250 & 500 ...	4,701	2,011	9,403	6,712	21,74,052	323 14 6
Do. do. Rs. 500 & 1,000 ...	1,292	440	2,877	1,732	11,18,110	645 8 11
Do. do. Rs 1,000 and upwards.	318	107	956	425	6,55,304	1,541 14 3
Total ...	2,074,575	779,512	2,612,706	2,854,087	4,08,46,485	14 4 11

(c.)—*Statement showing the number of transfers of Revenue estates during the year* 1889-90.

Nature of Estate.	Number of transfers.			Total area in acres transferred.		
	By order of Court	By sale for arrears of revenue.	By private contract or gift.	By order of Court.	By sale for arrears of revenue.	By private contract or gift.
Zemindaris or permanently-settled estates ...	4	2	32	36,571	2,675	54,908
Ryotwar holdings	971	5,140	107,424	7,409	13,070	356,374
Inam tenures	208	194	5,200	1,334	1,416	43,765
Total ...	1,183	5,336	112,656	45,314	17,161	455,047

(d.)— *Statement showing the classification of the incomes on which the*

Classified items.	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts.		Presidency Town.		Total.		District.	
	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.
PART I.		RS.		RS.		RS.		RS.
(*a*) Salaries, &c., paid by Government.	3,971	57,645	1,208	15,665	5,179	73,310	1,295	1,31,778
(*b*) Do. by local authorities.	1,141	10,655	177	2,996	1,318	13,651	61	4,315
(*c*) Do. by Companies, &c.	2,645	33,793	1,010	16,393	3,655	50,186	533	39,573
Total, Part I ...	7,757	1,02,093	2,395	35,054	10,152	1,37,147	1,889	1,75,666
PART II.								
(*a*) Banking Companies	41	781	41	1,104	82	1,885	21	2,609
(*b*) All other Companies ...	4	102	6	181	10	283	18	14,259
Total, Part II ...	45	883	47	1,285	92	2,168	39	16,868
PART III.								
(*a*) Interest on securities of the Government of India.	...	99	...	861	...	960	...	11,962
(*b*) Do. on all other securities.	...	...	..	...	...	...	...	265
Total, Part III ...	...	99	.	861	...	960	...	12,227
PART IV.								
(*a*) *Professions.*								
(1) Fine Arts	33	591	3	50	36	641	...	..
(2) Barristers, pleaders, and other legal practitioners.	1,020	18,686	14	401	1,034	19,087	220	24,607
(3) Medicine	18	307	7	179	25	486	1	191
(4) Other professions ...	237	3,537	23	544	260	4,081	27	4,188
Total (*a*) ...	1,308	23,121	47	1,174	1,355	24,295	248	28,986
(*b*) *Commerce.*								
(1) Agents, brokers, bankers, and contractors.	974	18,172	58	1,939	1,032	20,111	229	30,765
(2) General merchants ...	3,152	46,213	...	62	3,152	46,275	235	35,819
(3) Piece-goods merchants ...	1,659	26,076	68	1,320	1,727	27,396	91	8,250
(4) Grain merchants ...	3,280	48,623	7	132	3,287	48,755	137	14,263
(5) Indigo merchants ...	439	6,096	3	90	442	6,186	15	1,147
(6) Salt merchants	125	1,909	...	...	125	1,909	19	4,753
(7) Money lending and changing.	13,329	2,01,487	56	1,555	13,385	2,04,042	1,210	1,46,761
(8) Other merchants ...	719	10,081	...	225	719	10,306	65	9,451
Total (*b*) ...	23,677	3,58,657	192	5,323	23,869	3,63,980	2,001	2,51,209
(*c*) *Transport, &c.*								
(1) Cart and carriage builders and owners and livery stable-keepers.	107	1,374	23	520	130	1,894	4	1,950
(2) Ship or boat owners ...	139	2,046	6	192	145	2,238	42	6,290
(3) Hotel and inn-keepers and others.	59	905	4	126	63	1,031	10	917
Total (*c*) ...	305	4,325	33	838	338	5,163	56	8,157
(*d*) *Trade.*								
(1) Dealers in agricultural produce.	1,816	24,943	78	1,710	1,894	26,653	41	10,605
(2) Dealers in animals, animal and vegetable substances, not food, food and salt.	1,328	18,010	34	1,061	1,362	19,071	32	3,323
(3) Dealers in precious stones, &c.	273	4,101	7	287	280	4,388	11	1,108

Income-tax was collected in the Madras Presidency during the year 1890-91.

2,000 and upwards per annum.				Total.						Remarks.
Presidency Town.		Total.		Districts.		Presidency Town.		Total.		
Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	
	RS.		RS.		RS.		RS.		RS.	
682	78,975	1,977	2,10,753	5,266	1,89,423	1,890	94,640	7,156	2,84,063	
22	2,849	83	7,164	1,202	14,970	199	5,867	1,401	20,837	
323	33,340	856	72,913	3,178	73,366	1,333	49,733	4,511	1,23,099	
1,027	1,15,164	2,916	2,90,830	9,646	2,77,759	3,422	1,50,240	13,068	4,27,999	
21	24,643	42	27,252	62	3,390	62	25,747	124	29,137	
9	6,933	27	21,192	22	14,361	15	7,114	37	21,475	
30	31,576	69	48,444	84	17,751	77	32,861	161	50,612	
...	54,134	...	66,096	...	12,061	...	54,995	...	67,056	
...	3,116	...	3,381	...	265	...	3,116	...	3,381	
...	57,250	...	69,477	...	12,326	...	58,111	...	70,437	
...	65	...	65	33	591	3	115	36	706	
47	15,435	267	40,042	1,240	43,293	61	15,836	1,301	59,129	
7	1,488	8	1,679	19	498	14	1,667	33	2,165	
5	1,410	32	5,598	264	7,725	28	1,954	292	9,679	
59	18,398	307	47,384	1,556	52,107	106	19,572	1,662	71,679	
51	24,647	280	55,412	1,203	48,937	109	26,586	1,312	75,523	
14	22,762	249	58,581	3,387	82,032	14	22,824	3,401	1,04,856	
29	11,950	120	20,200	1,750	34,326	97	13,270	1,847	47,596	
...	197	137	14,460	3,417	62,886	7	329	3,424	63,215	
4	866	19	2,013	454	7,243	7	956	461	8,199	
2	251	21	5,004	144	6,662	2	251	146	6,913	
26	8,893	1,236	1,55,654	14,539	3,48,248	82	10,448	14,621	3,58,696	
...	57	65	9,508	784	19,532	...	282	784	19,814	
126	69,623	2,127	3,20,832	25,678	6,09,866	318	74,946	25,996	6,84,812	
2	1,288	6	2,248	111	2,324	25	1,808	136	4,132	
1	234	43	6,524	181	8,336	7	426	188	8,762	
3	771	13	1,688	69	1,822	7	897	76	2,719	
6	2,293	62	10,450	361	12,482	39	3,131	400	15,613	
2	208	43	10,813	1,857	35,548	80	1,918	1,937	37,466	
16	4,121	48	7,444	1,360	21,333	50	5,182	1,410	26,515	
2	4,659	13	5,767	284	5,209	9	4,946	293	10,155	

Statement showing the classification of the incomes on which the

Classified items.	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts.		Presidency Town.		Total.		Districts.	
	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.
		RS.		RS.		RS.		RS.
(*d*) *Trade*—cont.								
(4) Dealers in spirits and opium.	314	4,780	7	2,421	321	7,201	19	1,693
(5) Dealers in dress, &c. ...	954	13,905	3	1,192	957	15,097	45	3,759
(6) Dealers in other articles.	3,931	54,765	232	6,479	4,163	62,244	123	15,128
Total (*d*) ...	8,616	1,20,504	361	13,150	8,977	1,33,654	281	35,616
(*e*) *Manufacture.*								
(1) Manufacture of cotton, silk and woollen goods.	1,199	15,986	...	...	1,199	15,986	38	4,039
(2) Builders and artizans ...	50	588	5	251	55	839	..	...
(3) Manufacture of salt ...	168	3,007	...	...	168	3,007	32	3,351
(4) Manufacture of spirits, &c.	1	15	...	...	1	15	1	417
(5) Manufacture of metals, &c.	328	4,716	9	193	337	4,909	29	3,304
Total (*e*) ...	1,746	24,312	14	444	1,760	24,756	100	11,111
(*f*) *Property.*								
(1) House proprietors ...	361	6,579	195	4,854	556	11,433	63	7,150
(2) Newspaper proprietors ...	3	75	...	42	3	117	...	...
(3) Printing press proprietors.	21	361	9	177	30	538	...	...
(4) Taxable Estate holders ...	7	126	...	...	7	126	17	3,396
Total (*f*)	392	7,141	204	5,073	596	12,214	80	10,546
Total, Part IV ...	36,044	5,38,060	851	26,002	36,895	5,64,062	2,766	3,45,625
Grand Total, Parts I, II, III, & IV.	43,846	6,41,135	3,293	63,202	47,139	7,04,337	4,694	5,50,386

Inclusive of Rs. 22 relating to the tax on salaries paid by local

Income-tax was collected in the Madras Presidency during the year 1890-91—**continued.**

2,000 and upwards per annum.				Total.						Remarks.
Presidency Town.		Total.		Districts.		Presidency Town.		Total.		
Number of assessees.	Amount of assessment	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	Number of assessees.	Amount of assessment.	
	RS.		RS.		RS.		RS.		RS.	
3	4,628	22	6,321	333	6,473	10	7,049	343	13,522	Number of persons assessed to income-tax in 1890-91 ... ... 56,809 Total taxable income, Rs. ... 6,51,21,760 Average income assessed per head, Rs. 1,146 Average assessment per head, Rs. 28-10-6 Number of ryots paying assessment of Rs. 250 and upwards 8,869 Total assessment, Rs. 39,47,466 Average assessment per ryot, Rs. 445 Number of ryots paying assessments of Rs. 500 and upwards 2,157 Total assessment, Rs. 17,73,414 Average assessment per ryot, Rs. 822 Number of income-tax payers per 100,000 of the population .. 165 Number of ryots paying Rs. 250 and upwards per 100,000 ... ... 26 Number of ryots paying 500 and upwards per 100,000 6
1	890	46	4,649	999	17,664	4	2,082	1,003	19,746	
35	6,194	168	21,322	4,064	69,893	267	12,673	4,331	82,566	
59	20,700	340	56,316	8,897	1,56,120	420	33,850	9,317	1,89,970	
...	...	38	4,039	1,237	20,025	...	...	1,237	20,025	
1	117	1	117	50	588	6	368	56	956	
...	...	32	3,351	200	6,358	...	...	200	6,358	
1	1,792	2	2,209	2	432	1	1,792	3	2,224	
...	130	29	3,434	337	8,020	9	323	366	8,343	
2	2,039	102	13,150	1,846	35,423	16	2,483	1,862	37,906	
54	8,729	117	15,879	424	13,729	249	13,583	673	27,312	
4	1,468	4	1,468	3	75	4	1,510	7	1,585	
2	221	2	221	21	361	11	398	32	759	
...	...	17	3,396	24	3,522	...	...	24	3,522	
60	10,418	140	20,964	472	17,687	264	15,491	736	33,178	
312	1,23,471	3,078	4,69,096	38,810	8,83,685	1,163	1,49,473	39,973	10,33,158	
1,369	3,27,461	6,063	8,77,847	48,540	11,91,521	4,662	*3,90,685	53,202	*15,82,206	

authorities for which classwar particulars are not available.

(e.)—*Statement showing the amount of Government stock (public debt) held by Europeans and Natives, respectively, in 1834, 1850 and 1888, throughout India.*

——	Europeans.	Natives.	Total.
	Rx.	Rx.	Rx.
1834	20,439,870	7,225,360	27,665,230
1850	21,981,447	12,271,140	34,252,587
1888 *	70,895,590	24,065,239	94,960,829

* The amounts entered for 1888 do not include the special loans from the Gwalior Durbar, &c.

(*b*) The amount of stock actually presented for payment of interest was Rx. 54,582,992, Rx. 36,657,560 by Europeans, and Rx. 17,925,432 by Natives. The amount of enfaced notes held in London was Rx. 21,682,105. The balance of principal not presented for interest, viz., Rx. 18,695,732, was rateably distributed among Europeans and Natives in the proportion of the amounts presented by each for payment of interest.

(f.)—*Statement showing the transactions of the Presidency, District and Post Office Savings Banks in India.*

Years.	Number of Deposits.			Amount of Deposits including interest in thousands of rupees.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
				RS.	RS.	RS.
1857-58	...	...	...	...	...	3,898
1862-63	...	...	...	...	...	4,167
1867-68	12,565	16,310	28,875	3,165	3,607	6,772
1872-73	13,631	28,236	41,867	4,915	8,558	13,473
1877-78	17,208	48,378	65,586	5,113	12,172	17,285
1882-83	20,232	68,614	88,836	7,815	23,321	31,136
1889-90	53,416	343,790	397,206	11,562	57,393	68,955

NOTE.—District Savings and Post Office Savings Banks were established in 1871-72 and 1886-87 respectively.

(g.)—*Statement showing the Number and Value of Money Orders issued.*

Year.	Number of Orders.		Value of Orders in thousands of Rupees.	
	India.	Madras.	India.	Madras.
			RS.	RS.
1867-68	120,107	9,794	6,816	528
1872-73	269,435	30,086	12,921	1,131
1877-78	259,680	36,192	9,847	1,333
1882-83	2,594,364	554,939	66,231	8,315
1889-90	6,750,000	847,852	1,46,500	17,212

(h.)—*Comparative statement of the rates of value of labour in the several districts of the Madras Presidency for certain years compiled from schedules of rates in force in the Public Works Department.*

Description of labour.	Per.	Ganjam.	Vizagapatam.	Godávari.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.	Chingleput.	North Arcot.	South Arcot.	Tanjore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Skilled labour.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bricklayers .. 1859-60 ..	Each.	0 4 11 1/2	0 4 1	0 4 5 1/4	0 4 11 1/3	0 5 9 1/2	0 5 5 3/5	0 6 3 3/16	0 6 1 11/13	0 6 6 9/10	0 6 6 21/26	0 6 2 7/19	0 6 4 2/3
1874 ..	,,	0 5 4 0 6 0	0 6 0 0 5 6	0 7 0 0 6 0	0 8 0 0 7 0	0 7 6 0 7 0	0 10 0 0 8 0	0 10 0 0 12 0	0 10 0 0 8 0	0 6 6 0 7 0	0 9 0 0 7 6	0 8 0 0 7 0	0 9 0 0 0 0
Recent years since 1883 ..	,,	0 7 0 0 8 0	0 5 6 0 6 0	0 7 0 0 8 0	0 6 0 0 7 0 0 8 0	0 10 0 0 7 0 0 6 0	0 8 0 0 12 0 0 10 0	0 10 0 0 12 0	0 10 0 0 12 0	0 6 0 0 8 0	0 6 0 0 10 0 0 8 0 0 12 0	0 8 0 0 10 0 0 12 0	0 6 0 0 8 0
Carpenters .. .. 1859-60 ..	,,	0 4 7 1/4	0 3 11 3/5	0 4 8 1/5	0 5 1 5/7	0 5 2 1/4	0 5 7 1/2	0 6 1 5/16	0 6 4 2/13	0 7 3 9/10	0 7 2 6/26	0 5 11 10/13	0 6 7 3/4
1874 ..	,,	0 6 0 0 7 0	0 5 6 0 5 0	0 7 0 0 6 0	0 8 0 0 6 0	0 10 0 0 7 0	0 10 0 0 8 0	0 8 0 0 12 0	0 8 0 0 7 0	0 7 0 0 8 0	0 10 0 0 8 0	0 10 0 0 9 0	0 9 0 0 5 0
Recent years since 1883 ..	,,	0 7 0 0 8 0	0 5 0 0 5 6 0 6 0	0 6 0 0 8 0	0 8 0 0 12 0	0 12 0 0 8 0 0 6 0	0 10 0 0 12 0	0 10 0 0 12 0	0 10 0 0 12 0	0 8 0 0 10 0	0 7 0 0 10 0 0 8 0 0 12 0	0 10 0 0 12 0 0 8 0	0 8 0 0 10 0
Smiths .. .. 1859-60 ..	,,	0 4 2 1/2	0 4 3	0 5 0 13/30	0 5 1 5/7	0 5 0 2/3	0 5 4 10/11	0 6 4 1/2	0 6 5 7/13	0 7 1 7/20	0 7 1 5/13	0 6 0 12/19	0 6 7 1/3
1874 ..	,,	0 6 6 0 5 4	0 7 0 0 5 6	0 7 0 0 6 0	0 6 0 0 8 0	0 10 0 0 7 0	0 10 0 0 8 0	0 8 0 0 12 0	0 12 0 0 10 0	0 9 0 0 8 0	0 11 0 0 8 0	0 8 0 0 9 0	0 6 0 0 8 0
Recent years since 1883 ..	,,	0 6 0 0 8 0	0 7 0 0 6 0	0 7 0	0 7 0 0 8 0	0 12 0 0 10 0 0 6 0	0 10 0 0 12 0	0 10 0 0 12 0	0 14 0 1 0 0	0 8 0 0 12 0	0 8 0 0 12 0	0 11 0 0 12 0 0 8 0	0 8 0 0 10 0
Unskilled labour.													
Adult coolies .. 1859-60 ..	,,	0 1 4 1/2	0 1 2 9/14	0 2 0 3/16	0 2 0	0 1 10 10/19	0 2 0	0 1 11 3/4	0 2 0 4/13	0 2 4 1/5	0 2 4 8/13	0 2 0	0 2 6
1869 ..	,,	..	..	..	0 3 1	0 2 6	..	..	..	..	..	..	..
1874 ..	,,	0 2 0	0 2 0	0 3 0	0 3 6	0 2 6 0 2 0	0 2 6	0 4 0	0 2 8	0 3 0	0 2 6	0 4 0	0 3 6 0 4 0
1878 ..	,,	0 1 4 0 1 8	0 2 0 0 2 6 0 3 0	0 2 6 0 5 0	0 2 6 0 3 0	0 2 6 0 3 0	0 2 0 0 2 9 0 3 0	0 2 0 to 0 4 0	0 2 3 0 3 0	0 2 2 0 2 6	0 2 2 0 2 4 0 2 6	0 2 6 to 0 4 0	0 2 0 to 0 4 6
Recent years since 1883 ..	,,	0 2 0	0 2 0	0 3 0	0 3 0 0 3 6	0 2 0 to 0 4 0	0 4 0	0 3 0	0 3 0	0 3 0	0 3 0 0 2 6	0 3 0 0 2 6	0 4 0 0 3 6
Boys .. .. 1859-60 ..	,,	0 0 9	0 0 8 5/7	0 1 3	0 1 4 5/21	0 1 0 1/2	0 1 2 1/12	0 1 2 6/16	0 1 0 3/13	0 1 2 2/5	0 1 0 3/13	0 1 6	0 1 4 4/9
1874 ..	,,	0 1 0	..	..	..	..	..	0 1 6	..	0 1 3 0 1 6	..	..	0 2 0
1878 ..	,,	0 0 8 0 0 9	0 0 8 0 0 10	0 1 0 0 1 3	0 1 0 0 2 6	0 1 0 0 1 3	0 1 0 0 1 6	0 1 0 0 1 6	0 1 3 0 1 4	0 1 0	0 1 1 0 1 2 0 1 3	..	0 0 9 to 0 2 0
Recent years since 1883 ..	,,	0 1 0	0 1 0	0 1 6	0 1 6 0 1 9	0 1 3 to 0 1 6	0 1 6	0 1 8	0 1 6	0 1 6 0 1 3	0 1 3 0 1 6	0 1 6	0 2 0
Women .. .. 1859-60 ..	,,	0 0 11 1/3	0 0 10 3/7	0 1 6	0 1 4 16/21	0 1 3 1/19	0 1 3 1/4	0 1 2 11/16	0 1 3 11/13	0 1 4 4/5	0 1 3 1/2	0 1 3	0 1 0 0 1 5 2/3
1874 ..	,,	0 1 3	0 3 0	..	..	..	..	0 2 0	..	0 1 6 0 2 0	0 1 6	..	0 2 6 0 3 0
1878 ..	,,	0 0 10 0 1 3	0 0 10 0 1 4	0 1 6 0 2 0	0 1 6 0 2 6	0 1 4 0 2 0	0 1 3 0 2 0	0 1 4 0 2 0	0 1 8 0 1 9	0 1 8 0 2 0	0 1 8 0 2 0	..	0 1 6 0 2 6
Recent years since 1883 ..	,,	0 1 6	0 1 0	0 1 6	0 2 0 0 2 3 0 3 0	0 1 3 to 0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0 0 1 9	0 2 0 0 1 6	0 2 0

Description of labour.	Per.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Salem.	North Canara.
	15	16	17	18	19	20	21
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Skilled labour.							
Bricklayers .. .. 1859-60 ..	Each.	0 5 $11\frac{1}{3}$	0 5 $6\frac{6}{7}$	0 5 $0\frac{6}{13}$	0 6 $8\frac{11}{28}$	0 6 $11\frac{5}{14}$	0 6 $9\frac{3}{14}$
1874 ..	,,	0 5 0 0 6 0 0 8 0 0 12 0	0 12 0	..	0 10 0 0 9 0	0 8 0 0 9 0	..
Recent years since 1883 ..	,,	0 8 0 0 10 0 0 7 0 0 6 0	0 7 0 0 10 0	0 8 0 0 12 0	0 9 0 0 10 0	0 10 0 0 12 0	..
Carpenters .. .. 1859-60 ..	,,	0 5 $11\frac{1}{3}$	0 4 $11\frac{4}{7}$	0 4 $1\frac{6}{13}$	0 6 $11\frac{13}{28}$	0 6 $8\frac{22}{28}$	0 7 $2\frac{4}{7}$
1874 ..	,,	0 6 0 0 8 0 0 12 0	0 12 0	0 8 0 0 10 0 0 12 0	0 12 0 0 10 0	0 8 0 0 9 0	..
Recent years since 1883 ..	,,	0 10 0 0 12 0 0 8 0 0 6 0	0 8 0 0 10 0	0 6 0 0 12 0	0 9 0 0 12 0	0 10 0 0 12 0	..
Smiths .. .. .. 1859-60 ..	,,	0 6 $3\frac{1}{3}$	0 4 $10\frac{5}{7}$	0 3 $9\frac{6}{91}$	0 5 $10\frac{1}{28}$	0 6 $4\frac{13}{14}$	0 6 $7\frac{3}{7}$
1874 ..	,,	0 12 0 0 8 0 0 6 0	0 12 0	0 12 0 0 8 0	0 10 0 0 8 0	0 9 0 0 10 0	..
Recent years since 1883 ..	,,	0 10 0 0 12 0 0 8 0 0 6 0	0 9 0 0 10 0	0 7 0 0 12 0	0 9 0 0 12 0	0 10 0 0 12 0	..
Unskilled labour.							
Adult coolies .. .. 1859-60 ..	,,	0 1 10	0 2 0	0 1 $11\frac{1}{13}$	0 2 $1\frac{13}{15}$	0 2 $0\frac{2}{3}$	0 2 $8\frac{2}{7}$
1869 ..	,,	..	..	..	0 4 $1\frac{1}{2}$	..	..
1874 ..	,,	0 2 0 0 2 6 0 3 0	0 4 0	0 2 0 0 4 0	0 4 0	0 2 6	..
1878 ..	,,	0 3 6 0 4 0	0 2 6 0 5 4	0 3 0 0 3 4	0 4 0 0 8 0	0 2 0 0 3 6	..
Recent years since 1883 ..	,,	0 2 6 0 3 0	0 3 0	0 4 0	0 4 0	0 3 0	..
Boys .. .. .. 1859-60 ..	,,	0 1 $0\frac{2}{3}$	0 1 0	0 1 $0\frac{10}{13}$	0 1 $1\frac{3}{7}$	0 1 $0\frac{2}{7}$	0 1 $7\frac{2}{3}$
1874 ..	,,	0 1 6	0 2 0	0 1 0 0 2 0	0 1 6	0 1 0	..
1878 ..	,,	..	0 1 0 to 0 2 8	0 1 0 0 1 6	0 0 10 to 0 2 0	0 1 0 0 1 6	..
Recent years since 1883 ..	,,	0 1 0 0 1 6	0 1 3	0 2 0	0 1 6	0 1 3	..
Women .. .. .. 1859-60 ..	,,	0 1 1	0 1 0	0 1 $0\frac{8}{13}$	0 1 $1\frac{2}{5}$	0 1 $0\frac{4}{7}$	0 1 $7\frac{3}{7}$
1874 ..	,,	0 2 0	0 2 0	0 2 0 0 3 0	0 2 0	0 1 4	..
1878 ..	,,	0 2 0	0 1 3 to 0 2 8	0 1 6 0 2 3	0 1 6 0 2 6	0 1 2 0 2 0	..
Recent years since 1883 ..	,,	0 1 6	0 1 6	0 2 6	0 2 0	0 1 6	..

Description of labour.	South Canara.	Malabar.	Civil Architect (Madras).	Garrison Engineer.	Wellington (Nilgiris).	Bangalore.
	22	23	24	25	26	27
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Skilled labour.						
Bricklayers .. .. 1859-60 ..	0 7 $0\frac{2}{3}$	0 6 $5\frac{12}{16}$	0 7 $1\frac{1}{2}$	0 7 6	0 9 6	0 5 $10\frac{1}{2}$
1874 ..	0 14 0 0 12 3	0 12 0 0 8 0	0 7 0 0 8 0	..	0 10 6 0 12 0	0 8 0 0 7 0
Recent years since 1883 ..	0 12 0 0 14 0	0 10 0 0 12 0 0 13 0	0 6 6 0 7 0	..	1 0 0 0 15 0 0 14 0 0 8 0	0 8 0 0 9 0 0 7 0
Carpenters .. .. 1859-60 ..	0 7 0	0 6 $3\frac{5}{8}$	0 7 3	0 9 0	0 10 6	0 5 $10\frac{1}{2}$
1874 ..	0 14 9 0 12 3	0 10 0 0 12 0	0 7 6 0 8 0	..	0 10 6 0 12 0 0 14 0	0 8 0 0 7 0
Recent years since 1883 ..	0 12 0 0 14 0	0 8 0 0 12 0 0 10 0	0 8 0 0 12 0	..	1 0 0 0 14 0 0 10 0	0 8 0 0 12 0
Smiths .. .. .. 1859-60 ..	0 6 $6\frac{2}{3}$	0 5 $5\frac{1}{8}$	0 6 9	..	0 11 $0\frac{1}{2}$	0 5 $10\frac{1}{2}$
1874 ..	0 12 0 0 10 0	0 10 0 0 12 0	0 7 6 0 8 0	..	0 10 6 0 12 0 0 14 0 1 0 0	0 10 0 0 9 0
Recent years since 1883 ..	0 14 0 0 12 0	0 8 0 0 10 0	0 8 0 0 12 0	..	1 4 0 1 0 0	0 10 0 0 12 0
Unskilled labour.						
Adult coolies .. .. 1859-60 ..	0 2 $4\frac{2}{3}$	0 2 $8\frac{1}{16}$	0 3 6	0 3 $7\frac{1}{4}$	0 3 6	0 2 0
1869 ..	0 3 4	0 4 6	..	..	..	..
1874 ..	0 3 3	0 5 0	0 3 6	..	0 6 0	0 3 0
1878 ..	0 2 9 to 0 4 0	0 4 0 to 0 8 0	0 2 6 to 0 4 0	..	0 5 0	0 3 0
Recent years since 1883 ..	0 4 0	0 4 0 0 3 0	0 3 0	..	0 4 0 0 5 0	0 4 0
Boys .. .. .. 1859-60 ..	0 1 6	0 1 $5\frac{3}{16}$	0 2 0	0 2 $2\frac{1}{2}$	0 2 3	0 1 2
1874 ..	..	..	0 1 9	..	0 4 6	..
1878 ..	0 2 0 0 3 0	0 1 6 to 0 4 0	0 1 9 0 2 6	..	0 2 0 0 3 0	..
Recent years since 1883 ..	0 2 4 0 2 6	0 1 6 0 2 0	0 2 0	..	0 2 6 0 3 0	0 2 0
Women .. .. .. 1859-60 ..	0 1 $4\frac{2}{3}$	0 1 $5\frac{3}{4}$	0 2 6	0 2 $7\frac{1}{4}$	0 2 6	0 1 2
1874 ..	..	..	0 2 0	..	0 3 0	..
1878 ..	0 2 0 0 3 0	0 1 6 0 3 0	0 1 6 0 2 0	..	0 3 0 0 4 0	0 1 8
Recent years since 1883 ..	0 2 6 0 2 8	0 2 0 0 2 6	0 2 6	..	0 3 0 0 3 6	0 2 0

(I.)—Statement showing the pressure of population on the land in the several districts of the Madras [redacted]esidency.

Districts.	Number of persons to a square mile according to the Census of 1891.	Average size of a ryotwar holding.	Average assessment of a ryotwar holding.	Proportion of dry and wet acreage to total ryotwar holdings.		Proportion of unoccupied waste to total ryotwar holdings.	Average rate of assessment per acre of occupied land.		Average rate of assessment per acre of unoccupied land.		Ratio of working population to total population.	Ratio of agricultural to working population.	Ratio of females to total agricultural and working population.
				Dry.	Wet.		Dry.	Wet.	Dry.	Wet.			
		ACRES.	RS.				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			
Ganjam	226	7·8	11·8	54	46	17	1 4 5	2 14 6	1 0 3	2 5 7	54	60	40
Vizagapatam	164	12·6	29·0	68	32	7	0 5 11	5 5 3	1 10 10	4 14 10	70	65	42
Gadávari	235	10·2	19·6	39	61	15	1 13 8	2 12 10	0 6 9	1 12 3	49	59	26
Kistna	220	11·8	17·4	85	15	17	1 7 5	3 12 3	0 15 4	4 14 3	50	62	29
Nellore	166	9·2	18·5	76	24	29	1 3 8	4 7 10	0 9 9	4 4 9	53	63	33
Cuddapah	145	7·4	9·5	90	10	30	0 12 3	7 1 3	0 6 4	4 14 7	61	71	40
Anantapur	134	14·6	11·2	93	7	45	0 10 2	5 0 3	0 11 6	4 2 1	60	74	40
Bellary	151	15·1	13·1	97	3	39	0 10 2	5 0 3	0 7 0	3 9 5	59	69	40
Kurnool	109	11·6	12·6	97	3	30	0 15 4	6 7 1	0 8 10	4 15 8	54	59	33
Madras	15,515	..	..	..	..	..	..	..	..	..	34	7	21
Chingleput	400	7·0	18·0	38	62	19	1 8 7	3 13 0	0 14 5	2 11 2	50	61	25
North Arcot	286	3·6	9·5	66	34	29	1 6 4	5 12 5	1 0 9	4 14 4	52	69	33
South Arcot	414	3·8	9·4	77	23	41	1 11 5	5 5 10	1 9 1	4 5 3	49	78	31
Tanjore	600	6·6	25·1	25	75	8	1 4 0	4 15 2	1 0 1	2 8 4	48	64	32
Trichinopoly	379	6·2	8·3	84	16	20	0 15 6	4 6 9	1 0 10	3 4 6	53	73	36
Madura	271	5·5	9·6	83	17	23	1 5 1	4 4 2	0 15 8	3 6 0	59	71	45
Tinnevelly	356	7·1	12·9	83	17	6	0 13 3	10 4 10	0 8 8	5 3 9	52	63	37
Coimbatore	254	10·2	12·0	96	4	16	0 14 7	7 7 1	0 9 7	4 11 10	58	64	44
Nilgiris	104	26·6	19·0	97	3	40	0 8 7	2 4 0	0 10 9	2 14 10	61	63	37
Salem	260	6·6	9·6	92	8	31	1 2 8	5 14 6	0 13 9	3 13 11	60	67	40
South Canara	270	..	..	..	..	18	..	..	..	..	55	74	43
Malabar	475	4·1	9·4	49	51	41	..	..	..	..	47	53	39
Average ..	251	7·2	12·9	79	21	26·86	1 1 3	4 11 8	0 11 2	4 2 2	61	70	42

REMARKS.—1. The number of persons to a square mile entered for Ganjam, Vizagapatam and Godávari is inclusive of the Agency Tracts in these districts; excluding the Agency Tracts, the number is 326, 452 and 407 respectively.

2. The figures in the last 3 columns refer to the population of 1881, similar information as per Census of 1891 not being available yet.

3. A comparison of the average rates of assessment of occupied and unoccupied cultivable lands will show whether the land available is of very inferior quality or not.

4. The extent to which women are employed in field labour may, to some extent, be taken as a measure of the standard of living in the district.

(j.)—*Statement showing the total acreage, classification of areas, irrigated crops, current fallows, and the number of live-stock, carts, ploughs and boats in the Madras Presidency during the year 1889-90.*

(1) *Total acreage.*

		Millions of acres.
(*a*) Area according to Survey Department	... ...	91·03
(*b*) Deduct.	(1) Feudatory and Tributary States	0·97
	(2) Area for which there are no returns ...	30·29
(*c*) Net area by Survey Department	... ...	59·77

(2) *Classification of net area.*

(*a*) Forests	... ...	11·13
(*b*) Not available for cultivation	... ...	11·85
(*c*) Available for cultivation	... ...	8·02
(*d*) Current fallows	... ...	4·97
(*e*) Cropped during the year	... ...	23·80
(*f*) Area irrigated during the year.	(1) Government canals ...	2·70
	(2) Private channels ...	0 03
	(3) Tanks	2·31
	(4) Wells	1 17
	(5) Other sources ...	0·18
	Total area irrigated	6·39
(*g*) Crops irrigated	(1) Wheat	0·005
	(2) Other cereals and pulses	5·61
	(3) Miscellaneous food crops	0·57
	(4) Non-food crops ...	0·21

(3) *Acreage under crops.*

(*a*) Cereals and pulses	(1) Rice	6·46
	(2) Wheat	0·02
	(3) Other food grains including pulses ...	14·10
(*b*) Oil-seeds	... ...	1·91
(*c*) Sugarcane	... ...	0·06
(*d*) Fibres	(1) Cotton mixed and unmixed ...	1 64
	(2) Other sorts	0·05
(*e*) Indigo	... ...	0·45
(*f*) Coffee	... ...	0·05
(*g*) Tea	... ...	0·005
(*h*) Tobacco	... ...	0·10
(*i*) Cinchona	... ...	0·01
(*j*) Miscellaneous crops	Food	0·36
	Non-food	0·905
(*k*) Total area of crops cultivated	... ...	26·12
(*l*) Area cropped more than once	... ...	2·32
(*m*) (k=—l) Actual area cropped	... ...	23·80

(4) *Number of live-stock, &c.*

		Number in millions.
(*a*) Cows and bullocks	... ...	11·02
(*b*) Buffaloes	... ...	3·46
(*c*) Horses and ponies	... ...	0·05
(*d*) Mules and donkeys	... ...	0·12
(*e*) Sheep and goats	... ...	12·06
(*f*) Carts	... ...	0·44
(*g*) Ploughs	... ...	2 50
(*h*) Boats	... ...	0·02

(k.)—*Extracts from Dr. Macleane's Manual of Administration on the economic condition of the labouring classes.*

Arcot, North.—The population is mainly rural. The ordinary agriculturist is strongly attached to his native village and rarely leaves it except to attend some religious festival. The railway has worked very considerable changes, and by raising the value of agricultural produce has materially improved the condition of the cultivating classes along the line. In the towns stone houses are not uncommon, but all the villagers and the vast majority of the urban population live in mud buildings. The household furniture of the ordinary cultivator, herdsman and small trader consists merely of a bed of wooden planks (visoopalagay), a bench and one or two boxes. The land under cultivation is reported at 578,731 acres (dry 377,715 and wet 201,016) or only 13 per cent. of the district area. Most of the individual holdings are very small, paying less than Rs. 25 per annum. A cultivator paying more than that may be called a moderately large holder, while those paying more than Rs. 100 per annum are few in number and wealthy. The profits derivable from a holding of 5 acres average from Rs. 8 to Rs. 10 per mensem. From ragi the people make porridge (sankaty) which constitutes the ordinary food of the masses. Rice, though sometimes mixed as a luxury with the cheaper grains, is eaten as a regular meal only by the wealthy. Male labourers earn from Annas 2 to Annas 2-8 per diem and females about half as much. The wages of a working goldsmith or blacksmith are 6 annas a day; of carpenter or bricklayer 6 annas to 8 annas. The rate of interest for money lent on personal security varies from 12 to 36 per cent. per annum. On the security of personal goods it averages 12 per cent. and with a lien on crops 18 per cent. From 6 to 8 per cent. is considered a fair return for money invested on land.

Arcot, South.—With a holding of 5 acres, the peasant is not so well off as a retail shopkeeper, making a net income of Rs. 8 a month. The mass of cultivators, however, hold less, and although the expenses of an ordinary cultivator with a wife and 3 children may be calculated at only Rs. 3-0-0 to Rs. 4-8-0 per mensem, they are as a rule in debt. Twenty acres would be considered a large holding; less than 2 acres reduces the cultivator to a hand-to-mouth subsistence. Under the regulations in force, cultivable waste is being annually taken up for casuarina and cashewnut. Agricultural and day-labouring males earn Annas 2-8 to Annas 3-4 per day and females about half as much. Smiths, bricklayers, carpenters obtain 6 annas a day on the average. Since 1850 wages have risen 50 per cent., in some cases 75 per cent. A comparison of prices of food-grains in the years 1850-51, 1860-61 and 1870-71, all average years, shows a general rise in the second decade with a fall in the third decade. The district contains a large number of field labourers called pudyauls of the Pariah caste, who receive payments in kind and are, as a rule, farm hands engaged by the season, but sometimes permanently attached to the estate. The mass of cultivators are tenants with rights of occupancy terminable at their own option. On private estates the cultivators, where not pudyauls, are tenants-at-will, paying rent to the intermediate landlord, sometimes in cash but often in kind and liable to ejectment at the end of the season. The rates of interest vary from 12 to 24 per cent. on the security of personal goods; from 6 to 9 per cent. on large transactions and from 12 to 18 per cent. on personal security with a lien on a crop. 5 to 6 per cent. would be considered fair return for money invested on land.

Bellary and Anantapur.—Prices have for many years been steadily rising, and, where money payments obtain, agricultural labourers and ordinary artisans now receive double and even treble the wages given before 1850. The field labourers, however, are as a rule paid in kind and the rise of prices has not affected them. In other cases the cultivator class has benefited; the cotton-growers notably, many of whom during the American war made considerable fortunes. Rice during 1840–50 averaged 24 lb. for Annas 8, between 1850–60 rose to 20 lb., and since 1860 has averaged 10 lb. for Annas 8; cholum during the same period rose from 58 to 38 and 23 lb. for Annas 8; and ragi from 62 to 46 and 25.

Canara, South.—The ruling retail prices of food-grains, &c., in 1883-84 per garce of 9,600 lb., were for best rice Rs. 400; paddy Rs. 148; gram Rs. 237. The wages of day labourers have increased since 1850, an ordinary male labourer being now paid Annas 3 and a female Annas 2 a day instead of Annas 2 and Annas $1\frac{1}{2}$, respectively, in 1850. Smiths and bricklayers who in that year obtained Annas 4 now get Annas 8 and carpenters now get Annas 8 who then got Annas 6. The Holeyas, answering to the Pariahs of Madras and the Ruhan of Bombay, are a class who live by hire as unskilled labourers. They are paid in paddy or rice, and their wages are subject to deductions on account of debts contracted to meet the expenses of marriage. In gathering the harvest and storing it up they are not paid so much per day but receive $\frac{1}{11}$ of the crop; so also for preparing rice from paddy, they receive 6 lb. of rice for preparing 84 lb. At the time of transplanting and reaping, females are largely employed and are generally paid 4 lb. of rice per day. Before the British rule the Holeyas were the slaves of the Wurgdars and even to this day they remain in a state of modified serfdom; but the coffee estates are drawing large numbers from their original homes and labour market is being largely ruled by the ordinary laws of supply and demand.

Godávari.—In 30 years the population has doubled, and, thanks to the splendid system of navigable irrigation works, the agriculture and commerce of the district are in a most prosperous condition. Great improvement has taken place of late years in the quality of the food-

50 per cent. would be in debt again in a year. One man is held to be sufficient for the ordinary daily labour on a farm of 3 acres of wet or 6 acres of dry land, if assisted in the heavy work of planting, weeding, reaping and threshing. His wages would be 480 measures of grain per annum = Rs. 12-8-0 *plus* an annual money payment of Rs. 3, the wages in the northern being lower than in the southern taluks. Twenty-seven measures of seed are required for an acre of wet and 6 measures for an acre of dry land. The highest Government wet rate in the district is Rs. 14 per acre and the lowest is Rs. 11-9-0, exclusive of local cesses; the highest for *dry* lands being Rs. 5 and the lowest Annas 4. The customary rates of wages for unskilled labour are, for men Annas 2; for women Annas 1-6; for children, male or female, Pies 10. The Wodder or Navvy caste get twice as much, but they do generally task work, by which they gain more than by daily wages. The wages of a working goldsmith vary with the value of the materials, but may be taken on an average to be Annas 8 per diem. A blacksmith gets Annas 8; a carpenter from Annas 8 to Annas 10; bricklayers from Annas 6 to Annas 10. During the 10 years ending 1874, the prices at Salem town per garce or 9,360 lb. in February and March, when the ryots sell, averaged Rs. 103 for rice and Rs. 115 for cholum or great millet.

Tinnevelly.—In 1883-84 the average rates of wages were for unskilled labour in towns Annas 2-10 and in villages Annas 2-4 a day. The price of rice in the same year was Rs. 3-12-11 per maund (80 lb.) and of cumbu, the staple food of the district, Rs. 1-9-2.

Trichinopoly.—Agricultural labourers are generally paid in grain. From 1881-82 to 1883-84 their money wages averaged Rs. 5-5-0 a month. The wages of common masons, carpenters and smiths averaged Rs. 15-2-1 a month. The average price of second-sort rice during the 5 years ending 1883-84 was 15·23 imperial seers for 1 rupee; in 1879-80, 12·05; in 1880-81, 14·34; in 1881-82, 16·31; in 1882-83, 16·10; in 1883-84, 17·36 seers for 1 rupee. Similarly the price of cumbu (the staple food) in the 5 years ending 1873 varied from 15 to 43; in 1879 from 15 to 23; in 1880 from 23 to 30; in 1881 from 24 to 34; in 1882 from 28 to 39; in 1883 from 30 to 43 seers for 1 rupee. An imperial seer equals 2·2046 lb.

Vizagaptam.—Prices of grain have risen very considerably during the last few years. The rate of wages has also risen, but not in the same proportion.

(1.)—*Opinions of certain gentlemen on the present economic condition of the people as compared with their past condition.*

(1) *Note by C. Nagojee Row, Esq., B.A., Inspector of Schools, Northern Division.*

People who talk of the poverty of India do so in a very vague way. The country is poorer than it was 30 years ago; it is poorer than England, France or Germany; it is not so rich as it might be under more favorable conditions—are three distinct propositions having no necessary connection with each other, but newspaper writers and others who write about the poverty of our country now mean one thing and now another, and do not, I fear, carefully distinguish between these different propositions.

One may admit the two latter propositions without admitting the truth of the first, but even with regard to the proposition that India is poorer than most European countries, I wish to state that drawing inferences from the production or value of production per head of population is not quite safe. The necessities of the people of different countries, the climatic conditions under which they live, the sort of house accommodation, and the kind and quantity of food, &c., they require for comfortable living, should also be taken into account in judging of the relative riches of different communities, and if these things and the distribution of wealth among the various classes are considered, I doubt very much whether the bulk of the Indian population is very badly off compared with the bulk of the English people. Dr. Dhanakoti Raju, who has just returned from Europe, is of opinion that the condition of the lower classes in India is really much better than that of corresponding classes in England.

With regard to the proposition that India might be richer than it is, I must say it might be. If the cost of administration were less, home manufactures were encouraged, and our interests were not sacrificed, as they sometimes are, to English interests, the people more energetic, more intelligent and more enterprising, the country would be very much wealthier than it is at present.

About the first proposition I can only give my general impressions and what appear to me to be reasonable deductions from well-known facts. I shall at first consider the condition of the land-owning classes. It is admitted that Government had the greatest difficulty formerly in collecting revenue and in inducing people to keep lands under cultivation. The reason was that prices were so low that the ryots found the greatest difficulty in realizing by the sale of the surplus produce of their lands sufficient to meet the Government or Zemindar's demand. The land also consequently had little or no value. Now, no such difficulty is experienced, every inch of good land is under cultivation and the price of produce and land, I am informed, has quadrupled itself during the last 30 years. The opening out of the country by means of roads, railways and canals and steamer communications have brought the markets of the world within the reach of the Indian ryot, and he has no difficulty in disposing of the produce of the land which remain over and above his requirements. Assuming that the ryots of the present day are not more extravagant

than their fathers, and admitting that every year they grow more than they require for their consumption, it follows, as a matter of course, that they should be richer now than they were 40 years ago. Security of property is one of the inducements to lay by money, &c. When an individual or a community gets richer, there is generally perceptible a rise in the standard of their living, and this is noticeable everywhere among the agricultural classes, but notably in the Godávari and Kistna, which are exceptionally favored. An intelligent friend, who remembers the state of things 40 years ago, states that, while then ryots lived in poor mud huts, had nothing better than earthen pots, no jewels and no furniture, they now live in tiled houses, wear better and more clothing, have a number of silver and gold ornaments, and even some furniture. This, he says, is a certain proof of some wealth. The staple food of the people is now rice, whereas it was formerly ragi or cholum; another sign of prosperity is that the better class of ryots, instead of selling produce immediately after harvest to pay Government and other demands, generally store it up, and sell it when prices go up. They have credit, too, now; and find no difficulty in raising loans when they wish to do so. With them agricultural laborers, especially in these parts (I hear Tanjore is an exception) have prospered. They get plenty of work in the cultivating season; and in the dry weather in executing the necessary repairs to, and clearance of, the numerous irrigation and navigation channels in the district. The prosperity of the agricultural community implies also the prosperity of the trading community. Against this, however, is to be set the pressure which the landless and old manufacturing classes are feeling. The condition of the weavers is everywhere lamentable. Their occupatiom is gone; and they have not had time enough to reconcile themselves to their new lot and to adapt themselves to changed circumstances. The extinction of native manufactures means, I suppose, the loss of so much wealth to the community and suffering to the manufacturing classes; but the net result of British administration up to now has been an increase, and not a decrease of national wealth. This is the impression of most people whom I have consulted. I have no figures at hand to establish this.

It is true the cost of administration has considerably increased of late, the public debt has swelled, and the fall in the value of the rupee is telling heavily on our finances; making allowances for these and the increase in taxation they imply, the country, owing to the security it enjoys and the facilities afforded for transport of produce and goods, is very much better off than in 1850.

The increase in the area of land under tillage, the starting and successful working of spinning and weaving mills, and the discovery of coal in several parts of the country, are all factors in the question.

(2) *Note by S. Seshaiyar, Esq., B.A., Professor, Government College, Kumbakónam.*

I examined some bundles of old accounts in the possession of some of the merchants of this town. The information to be gathered from them is not as satisfactory as one could wish it were. Still there does not appear to be any doubt about certain broad facts.

1*st.*—Brass and copper vessels are much cheaper now than they were between 30 and 40 years ago. The average price of brass wrought into vessels, such as தாம்பாளம் and கங்காளம், &c. was 8 annas a seer, or, in other words, 7 seers for a pagoda, whereas now it is 11 or 12 seers, and 4 years ago before the Paris Syndicate raised by compact the price of copper it sold at 14 seers the pagoda. Copper was likewise dearer in the same ratio. Roughly it may be said that the price of brass and copper vessels has cheapened by between 30 and 40 per cent. This is due, of course, to the enormous importation of metallic sheets from Europe. Formerly they had to make brass here. It is a mixture of copper and tin. And there is the notion that brass pots and other vessels of those days were purer in quality and more durable. Everywhere, even in villages, and among the lower classes of the population, the journeymen laborers included, brass pots, plates and bronze cups have taken and are taking the place of the earthen vessels. Even for cooking purposes they use the metallic vessels.

2*nd.*—As regards clothing, there is no doubt that Manchester goods are steadily driving out of the market the home-woven cloths, and this because of the great cheapness of the former. It is difficult to compare the prices of these days with those that obtained thirty years ago. Still, roughly, it may be estimated that cloths of nearly the same quality are cheaper by 40 per cent. Then a ten, six, as it is called a தோவத்தி and அங்கவஸ்திரம், of *rough kind* could not be had for less than Rs. 1-12-0; 8 yards of jaconet will do for it, and you can get it at annas 2 and pies 3 a yard, *i.e.*, Rs. 1-2-0 the whole. Country-spun cloths are dearer than Manchester manufactures or those of Bombay mills; but even for them the yarn is all English. In towns, at all events, 80 per cent. of the male population buy Manchester cloths. The higher classes of females in this part of the country wear country manufactures of the silk and colored kind. Comparison of prices here seems almost hopeless; fashion has changed so enormously during these 30 or 40 years. Looking into a large bundle of sales of cloths, I find that female cloths, 99 per cent. of them, varied in price between Rs. 3 and 7. These cloths have been substituted by others whose average price may be put down at least at Rs. 10. These, of course, are much prettier in appearance, and contain far more of silk. I am not prepared to say that cloths of the same quality would be cheaper now than in those days. What of cheapness in the material used may be made up by the increased rates of wages, but one thing is certain that the better classes wear clothing now nearly three times as costly as those worn by their grandmothers. This

fact may in itself be worth noting. The lower classes, including the working classes—by *lower* I don't mean lower by caste, but chiefly by wealth—are much more decently clothed than they ever were. For Rs. 1-12-0 or Rs. 2 they get a female cloth, of cotton entirely—the work of Bombay mills or English ; they get a cloth of the same pattern as the கொரநாடு cloth. Within my own knowledge in this town, *i.e.*, during the last 20 years, the dress of the lower classes has vastly improved ; and this improvement is more than half of it due to cheapness of clothing.

And just a few words on the economic question you are busy with. I have no idea of the results you have arrived at, or even of the exact lines on which you have been working. Still I shall venture to say a few words although I know that the question has to be looked at from various points of view.

I have a pretty vivid recollection of how things were in South Arcot and in this district 35 years ago when a boy. I had opportunities of travelling through South Arcot and Tanjore. I have travelled, too, over the same parts of the country recently. In the villages, substantial brick-built houses have now taken the place of thatched houses of old ; brass and copper vessels, as also of bronze and tin, are used where earthen and wooden vessels were used ; clothing is decidedly better, far more elegant and costly ; and five times at least more of gold and silver jewellery than in former days. I am not prepared to say that everywhere in the country it is so. But it is so in most places I have visited. Whether people are more wealthy or not, there is far more display of wealth now than there was in days when I was a boy of ten. And almost every intelligent elderly man I have conversed with has told me the same as his observation. Another significant fact is the rise in the price of land in this district as elsewhere. Forty years ago a relation of mine who owned lands near Karikal, sold 15 velies or 100 acres of land for Rs. 2,000, and the same would sell now at Rs. 20,000, *i.e.*, ten-fold. Confining ourselves to the last 50 years only, I am not inclined to believe in the cry of increasing poverty of the country. Beyond a shadow of doubt, people are now better fed, better clothed and better housed. Whether the country might not be far richer, were it not for this or that, is another question which it is needless to enter into. But at the same time I may mention there are certain vices which are rapidly developing and which need arresting—1st, falsehood, 2nd drunkenness, 3rd, want of thrift. These vices are not confined to towns, but are on the increase in villages also. On the bearing of these on the future economy of the country it is useless for me to dwell on.

(3) *Changes in Godávari District since the construction of Anicut.—Noted by S. Nathamunni Mudaliar, Esq., Pensioned Tahsildar, Godávari District.*

The construction of the anicut across the Godávari is a great boon to this part of the country. This mighty work was commenced in 1846 and completed in about 1850. Previous to its construction, the district depended on rain and rain-fed tanks and the fitful supply of water from the river. Paddy was not so plentiful as now. The cultivation of paddy varied with the diversity of the season. In years of drought, famine was the inevitable lot of the people and both men and cattle suffered. Since its construction, the district is intersected with canals, useful not only for purposes of agriculture, but also for navigation. There are two main canals in the Western delta—the Ellore and Narsápur canals. In the Central delta, there is one—the Amalapore canal. In the Eastern, there are five—the Samalcottah, Cocanada, Coringa, Mandapeta and Bank canals. There is also a Bank canal in each of the other deltas. All these are navigable, and from these proceeds a number of irrigation channels and paddy transplantation has immensely increased. Sugar plantation, which was rare in this district, is now to be seen almost everywhere. The extent of cultivation is acres 794,829 as given in the jamabandi report for fasli 1297 (1887-88).

2. For the transport of produce thus plentifully raised, there is considerable facility afforded by the introduction of canals, and this has resulted in the increase of price of every article. In 1854, when the Western canals were only in progress, and I first went to Narsápur, the price of paddy on that side was only Rs. 6 or 8 for a putty of 200 kunchams (533 Madras measures or 66 marakals). Now it is Rs. 20 and it sometimes rises to Rs. 24. In the famine of 1876 and 1877, the price rose to Rs. 50, there having arisen a great demand for it from different parts of the country. The introduction of coasting steamers in addition to navigable canals afforded easy passage for transhipment of goods. The wealthier classes were much benefited and the condition of ryots was so much improved by the general high prices that instead of being in the hands of sowcars, they were sowcars themselves. Even now, the majority of them are not in their hands. They have enough to pay for Government dues. The rich ryots lend money largely on inam lands, taking them on long leases. The inamdars in general being poor Brahmins, are not capable of cultivating the lands themselves, while the ryots have means enough for carrying on extensive cultivation. They have enough of cattle, ploughs and laborers. The famine of 1876 and 1877 brought in a considerable number of poor people from the neighbouring districts of Vizagapatam and Ganjam, who found employment here in various ways. They engaged themselves as field laborers, coolies, palanquin bearers and domestic servants. This rendered labor cheap. Most of them have remained here permanently, and some are so far improved in their condition as to become farmers themselves.

3. Besides the staple article of paddy, there are other crops, such as gingelly and ragi, which take canal water when timely rains fail. Chillies, turmeric, onions and garlic also take canal water and are charged as wet crop. Tobacco is another article which is largely raised in these parts. The finest tobacco is from the Lankas (islands) in the river. This is exported to Moulmein and other places. The Lankas are sold by auction for 3 or 5 years for considerable sums. They are so sold periodically because of the baneful or beneficial effects of inundation almost every year. Some are swept away, while others are enlarged and enriched by accretions and rich deposit of alluvial soil.

4. The vast increase in agriculture by irrigation has very materially improved the condition of ryots. They have learnt to build substantial and fashionable houses and upstair buildings unlike their former thatched and slovenly ones. There has been considerable improvement in the manufacture of jaggery. Iron mills for extracting juice from sugar-cane are in general use now in the place of wooden ones, which are not so effective in getting out all the juice. There has not been any improvement in the implements of tilling. The ploughs of old are still in use, which do not furrow the land deep. Some years back, the Swedish plough was brought into this district and several experiments were made, but this was found too heavy for the ordinary bullocks here and the attempt to introduce it failed. Even the richer ryots found no use with it, for the land here requires no great tilling; it is flooded with canal water for some time before tilling and the land easily turned up and transplanted. A second crop is also raised, but it is of inferior quality. It is only of 3 months' growth from February to April and is chiefly used by the laboring classes. The land has become very valuable. An acre of land sells from Rs. 100 to Rs. 300, and the inams from Rs. 200 to Rs. 500.

5. Prior to anicut, the joint-rent system was in use. Each village was rented out jointly to the ryots of the village, and the leading men and men of substance were held responsible for the payment of Government dues. On account of paucity of produce owing to failure of rain, the Amarakam, as the leasing out was called, was a matter of very great difficulty. Nobody used to come forward to take up the village or a portion of it, and the Tahsildars used to force it on some men of substance. It was really a painful sight. Now, the land has acquired so much value by irrigation that almost every inch of land is taken up and the Government dues easily paid. There is great competition among ryots to secure a right to the land. They come forward with darkhasts even at the end of the fasli, offering to pay the assessment for the whole year, though they could derive no benefit in that year. The renting system has entirely disappeared except in the hill tracts, and the ryotwari has taken its place. By this system, each ryot deals directly with the Government and reaps all the benefit of his labor. He commands more respect now, enjoys more comforts, wears better clothes and lives in a more comfortable way.

6. In the hill tracts, the joint-rent system is in use, but the villages are given away for a fixed sum and not rented out for a term of years as was the case before the disturbance of 1879. The condition of the people in these parts is also much improved. The rioting of 1879 compelled the Government to clear the jungles and lay roads. The communication to the hill tracts being more easy now, the hillmen have come more in contact with the people in the plains and learnt the real value of things which they used to dispose of at a very cheap rate in their own places or in the periodical markets on the outskirts near the plains. Tamarind, myrobolams, soapnuts, hill-oranges, timber, honey and wax are the chief products of those parts. The price of these articles has risen considerably, and the hillmen are in a much better condition than before. Paddy is also in use in these parts, the clearance of jungles and communication by roads having rendered cart traffic easy. The food in general use here is chiefly paste from tamarind seeds, mango seeds and toddy from jiluga trees, which yield toddy abundantly. Jonna is also in use in some parts. Transplantation of paddy is carried on under tanks in some places, the people having learnt it from those in the plains. Survey and settlement are also begun to be made. This will gradually find its way into the more interior and the people will become more settled. Their education is also attended to now. Local Fund schools are established in certain localities and there is also a Superintendent of Hill schools.

7. The Local Fund Act has greatly added to the convenience of the people everywhere. Roads have multiplied; the indigenous schools considerably improved and their number increased; sanitation attended to; tanks and wells dug even in remote places. The number of village schools has so considerably increased that there are now four Deputy Inspectors (Sub-Assistants) and one Assistant Inspector for the whole district in the place of one Deputy Inspector some 7 or 8 years ago. There is besides an Inspecting Schoolmaster for each taluk. The Sub-Assistant Inspectors are stationed, one at Narsápur, another at Ellore, a third at Rajahmundry and a fourth at Cocanada. The district is considerably in advance in this respect also.

8. The improvement in all directions which has been the source of happiness to the people has also been the source of great litigation. Much of people's money goes to swell the revenue of civil courts and to fill the pleaders' purse. People are more reckless in their proceedings and squander away their money, caring only to win their cause, good or bad. The country is in every way in a prosperous condition and it is quite unlike what it was prior to the construction of the anicut. Sir Arthur Cotton, to whose genius this gigantic work owes its existence, seems to have estimated the land revenue of the district at 22 lakhs and expected to realize 50 or 60 lakhs when the whole project was complete, as will be seen from the Manual of the district.

Now, from the jamabandi report for fasli 1297, the land revenue appears to be 38 lakhs and odd. Other cesses, peishcush from zemindari estates, quit-rent on inam and inam villages, come up to 14 lakhs and odd. Salt, abkári, opium, ferry fund and income-tax amount to upwards of 6 lakhs. The grand total of the revenue of the district from all sources reaches nearly that amount which the great benefactor, Sir Arthur Cotton, roughly estimated some 40 years ago. The present project of Lord Connemara of connecting this part of the country with Madras by means of railroads will still more develope the resources of the country and secure that felicity to the ill-favored aborigines of Ganjam and Vizagapatam districts which their southern fellow-beings invariably enjoy.

9. The only class that seems to have suffered is the weaver class. Cloths of different descriptions are being imported from foreign countries, and as they are cheaper being machine made, the demand for country cloths is much lessened. Only coarser cloths are now woven here. The finer sorts of Uppada are also not in so much use. Calcutta cloths find a more ready sale.

(4) *Note by K. Subbarayadu, Esq., Deputy Collector, Bellary District.*

I have finished the jamabandi of the division by the end of June last and my examination of section I of the famine analysis village registers has also been nearly completed. The result of the enquiries made by me is that, as compared with their state 30 or 40 years back, both the agricultural and trading classes seem to have made an advance, and not retrogression, on the whole. Many an old ryot has informed me that 40 or 50 years back there was much more jungle and waste about this part of the country than is the case now, and they attribute the gradual spread of cultivation to gradual increase in population. Of course, this part of the country cannot be said to be a densely-populated one even now, but there seems no doubt whatever that the population has been steadily increasing year after year; and but for the sudden and terrible check it received during the famine of 1876—78, when a good proportion of the then existing population died, there is no doubt that the present population of this part of the country would have been much more than what it now is.

Many of the old people I have talked to on the subject have expressed an opinion that, although the extent under occupation is growing with the population, the lands have not been yielding as much now as they used to do some 40 or 50 years back; and, when questioned as to what could be the reason for the reduction in the yielding power of land, they explain that when they were young they observed that the agricultural classes were constantly changing their holdings at intervals of 2 or 3 years, giving up old lands and taking up new ones, as there were then immense extents of jungle and waste available all round, whereas they cannot and would not do it now; so that there is more permanency about holdings now than 40 or 50 years ago. The above explanation given by the ryots for reduction in the yielding power of land seems quite reasonable, as the same piece of land if cultivated year after year without intermission cannot naturally be expected to yield as much as if left waste for an interval or as a piece of virgin soil.

People say that another main feature of change now apparent is that, whereas about 40 or 50 years ago there used to be only a few important ryots and sowcars scattered here and there in villages and taluks, each having at times a number of families depending upon him as so many parasites, the present aspect is that wealth and importance are more generally distributed over the part of the country, thus showing that all classes are now enjoying more independence than before, and that the sweets of liberty have been tasted even by the lowest orders. Even in other respects, the people on the whole seem to be enjoying more material comforts than in days past. The introduction of the machine-made goods into the market, although it has more or less interfered with some of the native industries such as weaving, &c., has no doubt done the masses and the public at large a world of good by placing cheap and ready-made goods almost at their doors. The fact, moreover, that, unlike in former days, people now dare to enjoy any wealth they possess more freely and openly, also bears testimony to the fact that there is now more peace prevailing about the country than in the old days when, some people say, people would not dare to wear even the jewels they possess or build big and comfortable houses to live in, for fear of robbers and dacoits. It seems also quite a fact that the bulk of the peoples' wealth—both cash and jewels—used to be under ground in former days and not in current use as now, and the fact that we are still coming across instances of hidden treasure and valuables here and there all over the province goes to show that in times past people thought their safes could only be under ground and never above it.

The opening of the railways and telegraph lines and postal communications have also been a source of great relief and alleviation to the people in several ways.

As regards the condition of an *average* ryot in this part of the country, my own experience and impression is that, provided the country is not visited with anything like a severe drought or famine necessitating the grant of dry remissions, he gets on tolerably well without any kind of distress, living easily from hand to mouth. And had it not been for the heavy expenses they have to incur now and then in connection with marriage ceremonies occurring in their families, there is no doubt the condition of the average ryots in this part of the country would have been much better. Many an old ryot has told me that occasional marriages occurring in a ryot's family from time to time have been draining away from his pocket more than anything else,

and that, however miserly and economical an average ryot may be at other times, he will be obliged to spend some hundreds of rupees, never less than two, as I am given to understand, for a daughter or a son's marriage. They say the figure generally ranges from Rs. 200 to Rs. 500 in the case of an ordinary ryot. It appears that these costly marriages generally necessitate borrowing, and the ryot, though with much reluctance, is obliged to go and open an account with the ever-safe sowcar on account of these marriages. Debts incurred by ryots from sowcars are oftener conditioned to be liquidated *in kind* by annual instalments, and the rates of prices fixed on the produce supplied by him being at times even lower and cheaper than what are colloquially termed కాపురేటు or the harvest season rates, the ryot necessarily loses a good deal in this direction also in the long run. As he is dunned by the sowcar for the payment of the instalment due at the harvest season, the ryot cannot think of laying by any excess quantities of grain, &c., produced on his lands until he finds high prices ruling in the market, so that the fruit of the ryot's labor is in several instances really enjoyed more by the sitting sowcar than by the plodding ryot. It is thus that ryots generally find themselves entangled in the sowcar's hands; and once a ryot is so entangled, it seems really a very difficult matter for him to get out again. The account once opened generally continues to run on, and occasional unfavourable seasons and slight droughts, which seem to be more common in the Ceded Districts than elsewhere, tend to contribute to the permanency of the connection formed by the ryot with the sowcar so that the sowcar seems to have become a necessary evil with the average ryot.

As I have already stated before, the ryot class people have no doubt made an advance on the whole and not retrogression, and enjoy more material comforts now than before, but there seems to be a change in only one point which they do not seem to relish at all. I mean the severity of the forest law, which they seem to complain has curtailed many a concession they were enjoying before in that direction. In fact, they had no restraint whatever in that direction in times past either under grazing or under fuel or timber. The ryot class people, however, do not seem to understand the ultimate good that the forest law is intended or expected to do to the country.

Now, as regards the trading classes, there does not, to my mind, seem the least doubt that, as compared with times past, they have grown both in quantity and quality. The method of business that a sowcar or merchant adopts in these rural parts seems to me to be such that, once starting in busiuess, he hardly experiences a failure. They generally undertake to deal in different things, and what little they rarely lose in one is generally more than counterbalanced by their gain in others. They are, moreover, a proverbially economical and simple class of people in these parts, and are generally unknown to luxuries of any kind. Traders, unlike the agricultural classes, are, furthermore, people who gain throughout all seasons. They have not that distinction between a good and a bad season which a ryot has, and, in fact, a bad season or a regular famine does a trader more good than a favourable one. The enclosed memorandum, containing statistics as far as available, as regards income to the Adóni Municipality from professional tax and tolls as also the number of cotton bales pressed in the three cotton presses here, would also show that, excepting bad seasons, trade here has been on the increase on the whole.

As regards recovery of this part of the country from the effects of the famine of 1876–78, my humble opinion is that it has very nearly recovered. Compared with the extent of Government assessed land under occupation before the last famine of 1876–78, similar extent now under occupation in this division consisting of the Adóni and Alúr taluks is about 28,500 acres less. But of this difference as much as nearly 19,000 acres is already under "Sivaijama" or unauthorized cultivation, and there seems no doubt whatever that that, as well as even the still outstanding difference, will come under *permanent* holding before long. In this connection it is also to be remembered that some extents of assessed land under occupation previous to the famine of 1876–78 have since been included in the forest reserves formed, and that some of the lands so included are such as would have already been under occupation had they not been so included in reserves.

Statement showing income to the Adóni Municipality from professional tax and tolls.

Years.	Income from tax on arts.	Income from tolls.
	RS.	RS.
1880-81	2,861	3,112
1881-82	3,146	2,650
1882-83	3,354	3,991
1883-84	3,872	3,700
1884-85	3,577	4,350
1885-86	3,710	3,200
1886-87	4,729	3,950
1887-88	4,200	4,249
1888-89	* 3,748	5,870
1889-90	4,856	5,615

* Reduction due to some amount having been left uncollected at the close of the year which, however, is included in the figure for 1889-90.

Statement showing number of bales pressed at the Cotton Presses in Adóni.

Year.	Number pressed at the two presses of Messrs. Dymes and Co. and Sabapathy Mudaliar and Co.	Number pressed at all the three presses including the press of Messrs. Framjee and Co.	Remarks.
1881	10,263	3rd Company's not available.	
1882	17,506	Do.	
1883	15,838	Do.	
1884	14,663	20,964	
1885	4,268	5,946	Particularly bad season.
1886	17,202	20,667	
1887	18,982	22,090	
1888	15,485	18,899	
1889	26,832	38,095	
1890	13,309	17,735	Up to 30th July 1890.

N.B.—The price of a pressed bale of cotton ranges between Rs. 80 and Rs. 90.

(5) *Note by A. Sabapathy Mudaliar, Esq., Bellary.*

The condition of the agricultural population two or three years before the famine was the best that was ever known owing to the high prices of cotton which ruled during the American war. But after the famine, with a few exceptions, they (people) were reduced almost to beggary. During the past 4 or 5 years they have been gradually recovering their lost position.

Dry land was then sold at Rs. 50 to 100 per acre; now the price of wet land is Rs. 30 to 40 for lands irrigated by the Hagari, and Rs. 100 to 150 for lands irrigated by the Tungabhadra.

This year (1890) the cotton and cholum crops having been exceptionally favourable and the cotton crops having ripened simultaneously in almost every place, the laboring classes have benefited thereby to an enormous extent. The wages which were paid were three times as high as those ordinarily paid. This was the only year in which it was known that the laborers were not found to be enough in number to cope with the work. The extension of cultivation and the railways running through the district have enhanced wages cent. per cent. as compared with ordinary times before the current year. Wages are low as compared with what they were before the *famine*.

The condition of the agricultural classes as a whole has not generally improved in the same way as that of laboring classes owing to deficient rainfall in the Bellary district, which is due to the denudation of forests; with the exception of the agricultural classes, the commercial and artisan classes are better off than they were before. The agricultural classes have to pay higher wages to coolies.

The increase in the number of cotton presses and mills in the surrounding districts has been the cause of giving technical knowledge to lots of males and females, who are able to earn exceptionally high wages, *i.e.*, 10 to 15 rupees per man per month and 6 to 10 rupees per woman, who do work on the piece-work system. The position of the artisan class is also very much improved, such as masons, stone-dressers, carpenters and blacksmiths, who are required in large number to meet the demand from the factories and the railways. In their case also the wages have gone up quite 50 per cent., if not more. The ordinary wages for masons, carpenters and blacksmiths used to be 8 annas, but it is now over 12 annas according to capacity and qualifications.

The prosperity of the people in general is shown by the large demand there is for both imported and locally-manufactured goods. The starting of the mills in India has been the cause of cheapening the prices of piece-goods and yarn by at least 30 per cent. as compared with what it was about 10 years ago.

Imported cloth goods now chiefly consist of the finer varieties, not the coarser kind generally used by the people.

The weaving industry is going down. The higher classes use the finer varieties of imported cloth, and the lower classes prefer locally-manufactured mill cloth.

In the Bellary Spinning and Weaving Mill, there are 100 looms, but only 50 are being now worked. In course of time the whole number will be utilized. The whole number wlll produce on an average 1,000 lb. of manufactured cloth every day. The production of yarn will be about 4,000 lb. daily, of which 1,000 lb. will be made into cloth if all the looms are worked.

Prices.

—	Before the recent rise in exchange.	Ten years ago.	Twenty years ago.
	RS. A. P.	RS. A. P.	RS. A. P.
Cloth for males, better sorts.	4 1 0	3 12 0	3 8 0
Cloth for males, coarse ..	0 9 0	0 7 0	0 6 0
Dungary cloth	1 13 0	1 4 0	1 2 0
Cloth for females, coarse, colored.	2 2 0	1 12 0	1 10 0
Brass and copper vessels per seer of 21 tolas.	4 to 4¼ annas.	5½ annas.	7 annas.
Iron, per 20 maunds or 500 lb.	17 to 17½ rupees up to the year before last. For 11 months last year, 23 to 30 rupees.	..	About 20 years ago, 35 rupees.
Glassware	From ½ to ⅓ of what it was before.	..	..

(6) *Note by R. Subbramania Aiyer, Esq., B.A., District Registrar, Tinnevelly.*

Changes in the value of land.—There is no ready and easy means of tracing out the various sales to which particular lands are subjected in the course of the past 25 years. The only course open was to see by going through a good number of instruments of sale in the registers whether they contained any references to previous sales affecting the same properties. Even this was not attended with complete success. The lands mentioned in the previous and subsequent sales are not wholly identical. Prior to 1874, the lands were not described by their Survey numbers, and there is no means of knowing as to what Adangal numbers correspond to the present Survey numbers. Besides, the price of the same land is not distinctly ascertainable in all the years, as such lands are found intermingled with others in subsequent transactions, or only a portion detached and alienated. In ascertaining the price of one acre of average nanjah and punjah, recourse was had to the method of ascertaining the price of any piece of land in one year, and finding out the value of the same land in subsequent years, or of lands in proximity to it, bearing the next previous or succeeding number. The fluctuation in prices is noticed to be not based on any principle, and the only explanation which can be rendered for this is that the price varies according to the grain produced by it, *i.e.*, in famine years and those of ordinary scarcity the value of grain being rather high, the productive lands go for a very high price, and others fetch only an inconsiderable amount. Further, it appears that there is a general tendency for the increase in the number of landholders, which means diminution in the extent held by individuals, and consequently each man is able to devote better attention to lands under his care, which, therefore, in their improved condition, rise in value. As civilization advances, the artisans, such as carpenters, bricklayers, smiths, &c., find enough of work for them, and an increasing demand for them has tended to increase the rate of their wages nearly three-fold during the last 25 years. Persons who were allowed 3 annas a day before, now earn 8 to 10 annas. Most of these people who can earn money by hard labor are in a position to save enough to purchase lands and live comfortably.

On account of increase in population, there is undoubtedly an increase both in the number of agriculturists and in the extent of land cultivated, as most of the waste lands are now rendered cultivable for ordinary nanjah crops. And the bigger vakils and other well-to-do people, instead of hoarding up their money or lending it out on interest, prefer investing it in lands which they consider safe. Moreover, the chief agricultural classes of Southern India have been impoverished by their constantly running into debts on account of their lavish expenditure on the occasions of marriages and deaths, when their agricultural resources are stinted, and when they are too lazy or too uncondescending to take to other industrial professions. The result is the higher classes, who were sole landholders before, have now to give up their land little by little, whereas the poor laboring classes have acquired land by dint of their economical savings. As agricultural profession is found to be more safe and secure by the lower classes, they lay out their earnings on landed property. It is this tendency that partly causes the rise in the value of land in spite of deficiency of its yield.

The gradual increase in population, a population depending entirely upon agriculture for their livelihood, contributes as much to this rapid increase in the value of lands as the artificial improvements brought to bear from time to time upon the productiveness of the lands themselves. More than 30 years ago changes in the ownership of holdings will compare by an extreme minimum if viewed in connection with the rapidly-increasing divisions of property at the present day, and the nature of the tenures under which they are held. The causes seem

to be more or less due to the increased resources of the country, to the enterprise of the enlightened section of the community, and to the hard competition of the times. There has been more accumulation of capital, and more of the nature of sinking funds than what the history of a past age will teach us. In certain directions, the increased value of land is due to the improved productive nature of the soil, and to the facilities afforded by irrigational works. The idea of acquisition helps the idea for permanent property, and owing to competition in the same market, the values are generally very high The value of the land in general has thus increased, and the increase is due to the desire for permanent property in some shape at any cost. In short, accumulation of wealth, increased investment, competition, and over-population contribute to the rise in the value of land.

In what directions the agricultural class has progressed.—The agricultural class embraces three sets of people —

(1) Landholders who do nothing more than let their lands and collect the rents.

(2) Those who have some lands of their own which they cultivate themselves, and who also take up lands from others on lease, if circumstances would permit it.

(3) Those who have no lands of their own, but only cultivate the lands of others on different terms of leases.

Those coming under the second and third class have improved their status by yearly fresh acquisition of land, and by converting waste lands into cultivable ones. With the exception of a small percentage who are engaged in trade, the major portion of those falling under the first class are by degrees growing poorer and poorer by selling or mortgaging their property. And it is the cry of this section of the population that is likely to be the cause of the general impression that the condition of the agricultural classes is going down.

The general feeling of the agricultural classes is one of satisfaction with their lot; this satisfaction can be said to be unalloyed if the rigour of the forest laws were mitigated, and nature were less fickle in the matter of water-supply—rain. The general want of rain in season has driven these classes to the necessity of sinking wells. Lands that were 30 years ago wastes overgrown with shrubs, &c., are now under cultivation. The extension of railway and other communications has not failed to bring in their train to the cultivator advantages which were wanting 30 years ago. He now carries the products to the market, where he secures the highest price possible. He is no more under the painful necessity of parting with the fruits of his labor for a nominal price. The mode of cultivation, the mechanism employed in the act of raising water and of turning up the soil, &c., have, however, remained practically the same as they were 30 years ago. The conservative instinct of the Indian cultivator abhors all innovation in these directions, and he rightly or wrongly prefers *his* mode and mechanism to all others.

The people are happy in the safety they enjoy under the good Government of the country. A good Government has brought along with it safety, and hence property has been rendered more secure, and there is nothing of that dread of life or of the prospect of losing property, which places the ryot in eternal anxiety, in the absence of an organized form of Government.

In what directions the agricultural class has deteriorated.—The causes of deterioration are—

(1) Heavy marriage expenses.

(2) Factious spirit and the consequent expensive litigation.

(3) The ignorance of the ryots to give rest of no sort to the cultivable lands.

(4) The lands are not as of old well manured, the consequence being a low yield with increased population.

Notwithstanding the safe and peaceful situation of the country, there has been some diminution among the agricultural masses. To be a ryot is considered among the so-called enlightened section something akin to being a serf in an enslaved country. Various other professions have been called in aid, and agriculture has been partially abandoned among the gentry who have taken to the renting system. Many of the population have gone to other places in pursuit of varieties of trade or professions. Reservation of callings to one particular set is gradually dying out. And with the spread of education, less regard is paid to aristocratical authority, and the village panchayat system has almost ceased to be an institution of the country.

Given the same laws, the same situation, and the same form of Government as that of a highly advanced country, what will be the situation of the ryot now if he does not go in for the foreign importations of the market for the desire of keeping up appearances, for the interchange of callings, or for the affectation of the many foibles which now attend on him? One other great feature which adds to his misery is the laxity of the abkári rules, the spread of stills and shops, and the encouragement given to wholesale and retail systems, which place the juice at the door of the ryot at cheap rates. Again there are the forest and salt laws, the one depriving him of the use of the forest, and the other stinting the supply of the necessity of life to himself and to his cattle. In this aspect of the question, the condition of the ryot may fairly be said to have deteriorated.

Other industries.—As regards other industries, some show improvement, some are stationary, and others show decline. The mason, the carpenter, the blacksmith, and the brass-smith are now prosperous more than before. The potter has remained in the same position as 30 or 25 years ago. It is in the case of the weaver that one finds almost complete collapse. The weaver

stands helpless before the gigantic array of machines and machine-made cloths of the mighty Manchester, and realizes in the application to India of the principles of free-trade the plain fact that his ruin is not far off, and cries for protection.

Native industrial arts have generally declined. They were in times gone by held in deservedly high esteem and every encouragement was given to the proprietors by the former rulers of the country. With the beginning of English rule, and the importation of machinery, from the cooking stove to the locomotive engine, native industrial arts received a death-blow, and there are now glasses for lotas, and the shining chintz for the thick elegant cotton fabric of the native dealer. Government seems to have felt the necessity of reviving them wherever possible. In this district, trade in senna leaves, jaggery, and cotton seems to be the most flourishing at present, as the labor bestowed on them is attended with more profit.

General Remarks.—That the agricultural classes are on the whole improving there is no doubt. There are larger areas now under cultivation. Greater number of people find a living in agriculture. Larger varieties of things are grown. Large landed properties found accumulated in a few hands are now split up and spread over a larger number of hands. The condition of the actual cultivators is much better than what it was some twenty years ago; some big mirasidars may perhaps be seen ruined here and there; but it is no proof of the agricultural classes as a whole going down.

Before the beginning of the present generation, the agricultural population of the country was divisible into only two sections—the landlords and the tillers of the soil. The relation between these two classes was anything but satisfactory. The landlord had the "lion's share" of the produce of the soil; and he allowed only a pittance just to keep the body and the soul together of the toiling cultivator. The landlord maintained the cattle, supplied the expenses of cultivation, seed, manure, &c., while all the manual labor was done by the cultivator, and he was paid at the harvest season about a twelfth of the produce (குறுணி ஆறுபடி for a kottah), as it is called in this portion of the country. This, together with a pittance of other சுவதந்திரம், would not give a family of three or four souls more than 8 kottahs a year of paddy at the highest, which quantity is barely sufficient to maintain the family. For this payment, the landlord exacted other work too from him. He must do all the menial services for the landlord's well-being utterly unconnected with cultivation. The landlord would usurp anything found with his tenant which would be of any use to him. In fact, the landlord would get everything for his living without paying anything for the same—labor and materials for his well being.

Thus the condition of the cultivator was far worse than what it is at present, while that of the landlord was undoubtedly far better. In addition to this comparatively larger share in the income, the landlord's domestic economy was much greater. Luxuries were unknown. Expenses of litigation far less. Differences of civil rights settled in the village panchayat without much cost. The less complicated laws of the Revenue Department placed redress at a much less cost to the landlord. Thus the landlord was a great saving party, while the cultivator was only a toiling machine, without any saving of his own.

The work of the present generation is the complete change of this state of the relation between the landlord and the cultivator, and the creation, or more appropriately the increase and strengthening, of a middle class of people who are landlords and cultivators in one. The original landlords have grown now lazier by their frequent visits to towns and the importations to his very door of the luxuries of the town, &c.; his life has become more expensive. His uncalled for luxuries, unnecessary litigation, the complicated and expensive laws, all these expenses combined with the reduced income noted below has brought down the condition of the landlord on the one hand, and on the other hand, the daily increasing independence of the cultivator, his boldness to refuse to give the landlord anything more than his actual due, using his time and labor to more profitable things, his savings, &c., has enabled him to buy cattle of his own to meet the expenses of cultivation from his own pocket without depending on the mercy of his usurious landlord, who, saved of these services, is paid a much less share of the produce.

The said cultivators have gone on further. They began to advance sundry sums to their landlords, and have bought, in most cases, small bits of lands of their own, which they cultivate themselves, and obtain all the produce without a sharer. Many working people of other professions and castes have invested their savings in purchasing lands, and they have taken to cultivation in addition to their original profession.

The second class of people, besides cultivating their own lands, take a lease of the lands of the first class of ryots, and cultivate them and obtain a share of the cattle they maintain, and of the cultivator if they can. In many cases, these men sub-rent such lands to the third class of people, and obtain a profit on both sides by this bargain. The second class of people, being men of some substance, have greater credit with the first class of people on the one hand, and being fellow workers on the field, are found to be less oppressive and more convenient for the third class to deal with; and hence they are used as middlemen by the first and the third classes. It is this second and third classes of people that reap the full benefits of the advantages of the British rule, and it is those falling under the first class, if they do not pursue other ways

of getting money, and if they waste their time, energy and money in useless luxury, &c., that are going down.

All the advance made during this generation is in no way proportionate to the intentions of the Government and their trouble and expenses in establishing colleges and training institutions at the Presidency towns to introduce into the country the scientific modes of cultivation of the Western nations. The country has adopted only such portions of the advantages which the force of the surrounding circumstances in their natural course have driven the people to adopt, and nothing more. It is still left to the future politico-economic statesmen to find suitable ways to introduce into the country the more profitable modes of scientific cultivation, and to the sympathising scientist to devise means suitable to the low state of the poor country to induce and lead its children step by step to reap the advantages of a scientific agriculture.

That trade, manufacture, and handicrafts have increased a great deal during the present generation no one would dare to oppose. The introduction of the railways, the improved roads, and easy communications, the establishment of the village post offices, the increased demand and supply, have tended to increase every class of trade from the petty retail sales in the streets and villages to wholesale commerce. The variety of things bought and sold in these days, and their quality, and quantity compared with those found in the markets some twenty years ago, show a great deal of advance. A larger number of people are employed now in these trades. Persons of every caste take up the trades suitable to their means and ability. The first class of agricultural population noted above are seen here and there using their time and money to their advantage in trading. Those of the second and third classes, too, carry on petty inland trades during the time they are free from their work on their lands. Persons of other ancestral professions have cast off their prejudices, and freely take up trading if they find it more convenient and paying than those of his forefathers.

Manufacture and handicraft.—Here again the quality and the quantity of the work turned out, and the variety of such work done in these days, are far higher than what they were during the last generation. The caste which, in the majority of cases among the natives, distinguishes the professions, is now fast fading away. It is needless here to enumerate the several branches of industry that are improved, and that are newly started and starting up. Suffice it to say that our artisans and manufacturers successfully imitate the works of the western nations, and produce the necessary articles nearly equal in quality and durability to those of their teachers and sell them much cheaper. The hands that used to be idle or to be content with the making of rude articles and low prices now find ample work and good samples, and a ready sale to pay their labors.

In conclusion, it may safely be stated that the state of the country is much better than what it was some twenty or twenty-five years ago in every respect—agriculture, manufacture, and commerce. The tillers of the soil, the artisans, the manufacturers, and the traders—petty and wholesale—are, as shown above, getting strengthened day after day in their natural course. Whatever may be said of the proportion of increase under these heads to the attempts, inducements, and training afforded by Government, and whatever may be thought about the causes of the shortcomings in this proportion, the fact lies bare to every observer that the lower and middle classes, *i.e.*, the working classes, are now much better off than what they were during the last generation, though not as much as they ought or would be expected to be under the particular attention paid by our Western rulers to improve their condition by the establishment of several colleges and training institutions all over the country. The fault is not of the poor classes, but it is due to the indifference of their richer brethren, who, instead of teaching and leading them, look to their own selfish ends, or spend their energies and wealth in questionable directions.

Condition of the Weaving Industry in Madura.

(7) *Note by V. Rajagopala Chariar, Esq., B.A., B.L., District Registrar, Madura.*

Number of silk weavers' houses.—The town of Madura is divided into ten Municipal wards. Of these ten wards the silk weavers occupy the 1st, 2nd, 3rd, 4th and 9th wards, and the number of silk weavers' houses may be roughly estimated at 5,000 or so. Houses are multiplying in these wards and the fresh additions are generally thatched huts occupied by the laboring classes. It would appear that weavers from other parts of the district, finding no occupation in their respective places, have migrated to the town of Madura and settled themselves down here. The records of the Municipal office show that about 281 new houses have heen erected in these wards.

2. *Number of silk weavers in the town.*—The silk weavers as a class are a very prolific people. They are said to multiply more rapidly than the other classes. Fixing, therefore, the inmates of each house to be from 4 to 5, the silk weavers' population of the town of Madura may be roughly estimated to be between 20,000 to 25,000 including females and children. Of these, about 10,000, including females, may be said to belong to the actual cooly class who earn their living by daily wages. Next to these come the petty traders who number from 400 to 500 families. Some of these sell threads, having purchased them in retail from the bigger merchants; some again sell lace in retail; some advance small sums of money to the holders of looms and order a

small supply of cloths and sell them to the richer merchants. Some are brokers who collect cloths manufactured in the town and sell them either to the merchants in the town or to those abroad and very few are capitalists who have any very large trading concerns. The last class may almost be counted on one's fingers and it is said they are likely to be only between 10 and 20 on the whole. It is the brokers who form a comparatively large number. Some of the silk weavers have become agriculturists, finding that the profession of weaving does not pay. Their holdings are small and they only eke out their maintenance from the results of the agricultural labor. Some are said to keep carts and bulls and to be employed in collecting sand from the river for building purposes.

3. *Their average income.*—Of the class of merchants, those who get a profit of about Rs. 100 and more per month are only 5 or 6; about 20 or 30 get from Rs. 50 to Rs. 100 and those who get from Rs. 5 to Rs. 20 are about 400 or 500. The profession of brokers is not very remunerative. A broker makes a profit of one anna on every rupee, but to earn a profit of 30 or 40 rupees in a month he has to employ two agents—one to go about the town and watch the progress of the cloths entrusted to the laborers and another to keep accounts. Very often he has to borrow money and pay the weavers in advance.

The average income of a cooly family is Rs. 5 a month and it never goes higher than Rs. 10 a month. Females also work; some are employed in preparing the threads for weaving, some in the dyeing of cloths and others in the marking of spots or what is called sundadis Boys of 12 years and more also earn wages and generally get from one rupee upwards.

4. *The quantity of cloths manufactured in the town, their different kinds and the average values thereof.*—The number of looms in the town is about 3,500. About four cloths can be woven from a loom in a month. This gives a total of 14,000 cloths per month for the whole town.

The different kinds of cloth manufactured are the following:—

Palukka selais—Of the value of Rs. 2 to 3½.

Urumals—Of the value of Rs. 1 to 6 per taw or tari, consisting of 8 each.

Plain male cloths with silk borders—Of the value of Re. 1 to Rs. 4.

White laced head kerchiefs dyed—Of the value of Rs. 7 to Rs. 12, the charge for dyeing being Rs. 2 or Rs. 3 in excess.

Chittadais—Of the value of Rs. 3 to Rs. 8.

Female cloths of sorts.—The ordinary ranging from Rs. 6 to 20 and special cloths from Rs. 40 to Rs. 80.

Upper cloths—Of the value of Rs. 10 to 15.

Rupees 500 is the highest value of a cloth which has ever been made in Madura. Merchants of their own accord do not order for cloths of more than Rs. 80 to 100. The cloths made ordinarily range from Rs. 6 to Rs. 10 only.

The introduction of cotton twist from England, of lace from France, as well as of even the dyeing stuff from Bombay has considerably affected the value of the cloths made in the town and necessarily the wages to the coolies and the profits to merchants. Of the 14,000 cloths above mentioned as being made in a month in the town, for 7,000 to 10,000 cloths the inferior brass lace is used and the value of these do not go over Rs. 6 at the utmost. Their average price may be fixed at Rs. 2½ per cloth and this gives the sum total of Rs. 17,500 or Rs. 20,000. The average value of an ordinary cloth with good lace may be fixed at Rs. 7 and supposing that good lace is used for the remaining 4,000 cloths, their approximate value amounts to Rs. 28,000. Thus the total value of cloths made in the town in a month may be fixed at Rs. 50,000 to Rs. 60,000.

To get an impression of how much of this sum of Rs. 60,000 actually benefits the townsmen and how much goes to other countries and places, what are the component parts of a Madura cloth must be examined. Let me take for illustration an ordinary white cloth which is sold in the town for Rs. 10. The different items which go to make this sum of Rs. 10 may be described as follows:—

	RS.	A.	P.
Value of the thread ...	1	0	0
Cost of preparing the same for weaving ...	0	2	0
Profit earned by the merchant who sells the thread ...	0	1	0
Cost of fastening the thread to the loom ...	0	1	0
Wages for weaving thread into a cloth ...	1	4	0
Value of the lace ...	6	0	0
	8	8	0
Merchants' profits including brokerage ...	1	8	0
Total ...	10	0	0

When this cloth is dyed the excess charge is as follows :—

	RS.	A.	P.
For the first and rough coloring	0	12	0
For the making of spots	0	12	0
For dyeing them over again	0	12	0
Miscellaneous	0	4	0
Total ...	2	8	0

Thus the great portion of the value of a cloth goes for the lace which is manufactured in France. Then by the cotton twists used; it is the English merchants who are benefited. The dye is also prepared abroad and the greater portion of Rs. 1-12-0 spent for dyeing goes also to other hands. The portion of Rs. 12-8-0 which actually circulates among the townsmen may be taken at the highest to be from Rs. 4 to 5 or one-third of the value of the cloth. This calculated with reference to the Rs. 60,000 worth of cloth yields a total amount of Rs. 24,000 to 30,000 and this amount may roughly be fixed to be the sum earned from the industry by cooly upwards to the richest merchant. Deducting again Rs. 5,000 or so as being the profits earned by merchants, there remains Rs. 25,000 to be distributed amongst 5,000 families, giving an average of Rs. 5 per family, the amount mentioned above, as being the average income of a family. Generally speaking the industry is becoming day by day less profitable to the actual working classes. The causes thereof are not far to seek. Prior to the importation of cotton twist, some fifty years ago, it would appear there were in the town of Madura 2,000 to 3,000 families employed in spinning out threads. This vocation has entirely ceased now. Again, prior to the importation of lace there were 500 Mussulman families engaged in making lace, and in their place there are, it would appear, only 10 families employed in making country lace. The preparation of coloring materials was at least done locally till a year or two ago, but this too has been superseded by the Bombay article. As a necessary result of the cessation of all these vocations, the labor is now directed entirely in one direction towards weaving, and it is in consequence very cheap. What used to be paid for at Rs. 2 in former years is now remunerated by 1 rupee only.

Even as regards the merchant class, the general complaint is that the trade does not pay. It may be that a larger number of cloths are now made than before, but what merchants make as profit by reason of the cheapness of the commodity and keenness of competition seems to be considerably less than what it was in former years. A cloth which was sold for Rs. 60 is now sold for only Rs. 30.

As a curious illustration of how the importation of the English-made goods has affected the local weaving industry, it may be mentioned that the weavers themselves of the town of Madura do hardly use the cloths woven by them. Mulls and piece-goods have taken the place of the home-made articles and if the richer class should seek for some country cloths, it is the Conjeeveram cloths that are made use of. The females likewise use the *Thombu*, and if they seek for some better country-made cloths, they purchase the Koranadu cloths. Thus it happens that one or two per cent. of the town-made articles are sold in the town itself and the rest are sent abroad.

The habits and manners of the silk weavers as a class.—Silk weavers as a class lead a simple life. Their food is simple and consists of cholum, kambu and other dry grains. Rice is used by comparatively few persons only. Their clothing is simple. The females wear a cloth of Rs. 2 worth only, except on occasions, when they wear the Kuranadu cloths. House accommodation is necessary for their profession, and each endeavours, therefore, first, to secure a house for himself. They are not also without the desire for ornaments. Even the poorest household are mentioned to have some gold jewels. A silk weaver's property consists generally of his house and ornaments. Marriage is costly with them. About Rs. 63 must be paid to the bride even by the poorest man. To meet this item of expenditure, almost every cooly before he enters on his profession begins to subscribe to some CHIT transaction or other and to eke out from his hard earned wages 1 rupee or so to be paid monthly for a series of years extending from five to seven. Before he earns his prize in his turn, necessity, however, often compels him to borrow, mortgaging his chit amount and the house owned by him. It is such documents that are registered in large numbers in the town offices of Madura. There is another peculiarity about these silk weavers. They seldom borrow from other than their castemen. In case of loans of large sums, probably they may resort to the Nattukkottai chetti, but all ordinary loans are contracted from one of their own community.

In addition to the town of Madura, the weaving industry is carried on in the following places in the district—Dindigul, Paramakudi, Palni, Tirumangalam and Aruppukóta. In Dindigul only laced cloths are made to the value of Rs. 10 or so. In other places rough country cloths only are made. In all the stations, the industry is said to be declining so much so that weavers from these places come up to Madura for employment and overcrowd the market.

(m.)—Tables showing the Income, Expenditure, Scale of Diet, &c., in different Countries.

(1) *Statement showing the amount of Imports and Exports of all Nations measured by value (extracted from Mulhall's "History of Prices").*

—	Millions Sterling. 1850.	1860.	1870.	1880.	1884.	Per inhabitant in 1884.
	£	£	£	£	£	£
Great Britain	193	376	547	698	686	19·0
France	75	167	227	339	315	8·4
Germany	105	160	212	315	331	7·0
Russia	32	46	100	121	114	1·3
Austria	29	51	83	128	137	3·5
Italy	26	46	74	96	99	3·4
Spain and Portugal	20	30	41	64	74	3·5
Holland	44	56	71	121	144	34·2
Belgium	35	48	64	116	116	20·3
Scandinavia	17	30	42	55	66	7·4
Europe	576	1,010	1,461	2,053	2,082	7·0
United States	64	137	172	309	276	4·9
South America	38	62	85	101	104	3·9
India	18	69	104	138	157	·8

For India 10 Rs. = 1 £.

(2) *Table showing the Income, the Amount of Taxes paid and the proportion of Taxes to Income in some of the European Countries (Mulhall's "History of Prices").*

—	Income, Millions Sterling. Agricultural.	Non-agricultural.	Total.	Percentage of Agricultural to Total Income.	Taxes, Millions Sterling.	Ratio of Taxes to Income.
	£	£	£		£	
United Kingdom	263	984	1,247	21	88	7·1
France	435	530	965	44	142	14·7
Russia	482	366	848	57	92	10·8
Italy	174	171	345	52	62	18·0
Spain	133	85	218	60	35	16·0
Europe	2,476	3,102	5,578	44	632	11·3

(3) *Table showing the Wages of the Working Classes and the National Income in France (extracted from the article on "the wages of the working classes and the national income in France," published in the Journal of the Royal Statistical Society for March* 1891).

Average wages per diem.	Men. s.	d.	Women. s.	d.
Country districts	2	1	1	4
Provincial towns	2	10	1	5
Paris	4	6	2	2

	Millions.	Production. Million £.
Agricultural population	17·7	400
Non-agricultural population	19·3	435
	37·0	835

Distribution of Incomes.

Millions.	Working classes.	Million £.
3·4	Agricultural labourers	80
3·8	Industrial and commercial workmen	144
1·1	Employés and other persons receiving wages ...	40
2·0	Domestics	56
10·3	Total wages and salaries	320
3·7	Small landowners, artizans, transport agents, soldiers, sailors, minor functionaries, schoolmasters, &c., whose resources do not exceed the maximum wages of the ouvrier	160
	Capitalists properly so called.	
1·7	Landowners	420
1·0	Manufacturers, merchants, &c.	
1·0	Rentiers and members of the liberal professions, ...	
17·7	... ... Total	900

The capitalist classes get £112 per family after payment of the services of domestics and of taxation.

(4) *Table showing the Distribution of Incomes of Great Britain and Ireland.* (*Mr. Giffen*).

—	Persons.	Incomes.		
	Millions.	Agricultural. Million £.	Non-agricultural. Million £.	Total. Million £.
I.—*Great Britain.*				
Income-tax incomes	1·4	90	486	576
Upper and middle classes below income-tax	1·5	23	84	107
Manual labourers	11·6	70	445	515
Total ...	14·5	183	1,015	1,198
II.—*Ireland.*				
Income-tax incomes	0·1	10	16	26
Upper and middle classes below income-tax	0·3	7	4	11
Manual labourers	1·6	20	15	35
Total ...	2·0	37	35	72
Grand Total ...	16·5	220	1,050	1,270

(5) *Statement showing the Cost of living per inhabitant (extracted from "Mulhall's Dictionary of Statistics.")*

Daily Expenditure.

—	Pence per inhabitant.					
	Food.	Clothing.	Rent.	Taxes.	Sundries.	Total.
United Kingdom	9·0	2·6	2·2	2·4	4·6	20·8
France	7·0	2·2	1·8	2·7	1·7	15·4
Germany	6·5	1·8	1·2	1·9	1·4	12·8
Russia	4·1	1·0	0·4	0·8	0·3	6·6
Austria	5·8	1·6	0·8	1·2	0·7	10·1
Italy	4·2	1·0	0·6	1·4	0·4	7·6
Spain	4·6	1·2	0·7	1·5	0·4	8·4
Belgium and Holland	6·7	2·1	1·1	1·7	2·2	13·8
Scandinavia	6·0	1·6	0·9	1·2	1·4	11·1
Europe	6·0	1·6	1·1	1·6	0·9	11·2
United States	7·0	3·1	1·8	2·0	1·7	15·6

(6) *Table showing the Cost of living of the English Labourer and Mechanic per annum (Mulhall's Dictionary of Statistics).*

Items.	Labourer.			Mechanic.		
	1792.	1823.	1883.	1792.	1823.	1883.
	£	£	£	£	£	£
Bread, meat, &c.	16	17	20	18	20	22
Groceries	2	3	5	4	6	8
Rent	2	3	4	3	4	6
Clothing, &c.	7	8	8	17	22	24
Total ...	27	31	37	42	52	60

(7) *Statement showing the relation between wages and food (extracted from "Mulhall's Dictionary of Statistics").*

—	Shillings per week.		
	Wages.	Food.	Ratio of food expenses to wages earned.
			PER CENT.
Great Britain	31	14	45
France	21	12	57
Germany	16	10	62
Belgium	20	12	60
Italy	15	9	60
Spain	16	10	62
United States	48	16	33
Australia	40	11	27

(8)—*Statement showing the scale of diet prescribed in Jails in the Madras Presidency (Jail Code).*

(a) *The daily diet scale for European and East Indian long-term prisoners is as follows :—*

Articles.		Labouring prisoners.	Females and non-labouring male prisoners.
Bread	Oz.	18	16
Meat, uncooked	„	4½	3
Potatoes	„	8	6
Vegetables	„	6	6
Flour	„	5	...
Suet	„	¾	...
Salt	„	1	¾
Rolong or syce meal	„	2	...
Dholl meal	„	1	1
Coffee	Pint	1	1
Tea	„	1	1
Sugar	Oz.	2½	1½
Onions	„	1	1
Pepper	„	$\frac{1}{10}$	$\frac{1}{10}$
Mint and parsley	...	⅛	⅛
Rice	Oz.	5	5

On Mondays, Wednesdays and Sundays, vegetables and dholl meal are not given and rice is reduced to 4 oz. in the case of labouring prisoners and increased to 6 oz. in the case of non-labouring prisoners. On these days meat is increased to 7 oz. in the case of the first and to 4 oz. in the case of the second. On Saturdays instead of potatoes three additional ounces of rice are given, and ½ oz. of curry-powder is substituted for mint, parsley and pepper. The allowance of firewood is 2 lb. per diem.

(*b*) *The daily diet scale for Native Convicts is as follows* :—

Labouring prisoners.

Grain—	oz.	
Ragi, Cholum, Cumbu } sifted flour or without husk	24	
Dholl	2	
Butter-milk, tyre	10	Three days a week, not mutton days.
Ghee or oil	½	
Tamarind	½	
Salt	¾	
Curry-powder...	½	
Vegetables	4	
Onions	½	
Garlic	30	grains on mutton days.
Mutton or fish	5	oz. without bone or 2½ oz. of salt fish three days in the week.
Firewood	lb. 1¼.	

Remarks.—Females and non-labouring male prisoners get 20 oz. of grain instead of 24 oz. and 4 oz. of mutton instead of 5 oz. Any of the three grains may be used. 25 oz. of cumbu is to be considered as equivalent to 24 oz. of ragi or cholum. Labouring prisoners are to have two substantial meals before going to work, and on returning from it, with a third light meal at midday. No rice less than six months' old is to be issued to prisoners. Dholl must be carefully husked. The allowance of fresh vegetables may be increased on the recommendation of the medical officer to any reasonable extent that can be supplied by the Jail garden. The weight of vegetables must be calculated after the stalks, skins and refuse have been separated, and only good succulent vegetables are to be used. The allowance of salt may, in times of epidemic cholera, be increased by order of the medical officer. The allowance of meat must be estimated without bone. Good ordinary grass-fed mutton or goats' flesh should be supplied. When dried or salt-fish is used, 2½ oz. will be considered=5 oz. of fresh fish. Brahmins and other non meat-eating *castes* may be allowed 1 oz. of ghee or oil or 2 oz. of dholl with 10 oz. of butter-milk on meat days in lieu of mutton. In districts where cocoanuts are plentiful, 2 oz. of copra may be given in lieu of ½ oz. of oil or ghee. Mango pickles may be substituted for tamarind when procurable. All kinds of grain used must be good, of thin kind and nutritious, not too new nor too old, and the quantity should be a fair average of the produce of the local markets. All unripe, mildewed or mevil eaten grain must be rejected and the grain should be free from all external impurities.

(9) *The particulars noted below have reference to the scale of diet in use among the ryot-population in a village near Coimbatore.*

The cost of food of Brahmin and other high *castes* per male adult in villages may be taken to be Rs. 3-12-0 per mensem or 2 annas per diem. Among labourers of the lower castes, the ordinary cost is about Rs. 1-12-6, or 1 anna per head per diem. The particulars are shown below :—

Higher castes.	RS.	A.	P.
Rice	2	0	0
Salt	0	1	6
Dholl	0	1	6
Chillies	0	0	6
Tamarind	0	1	0
Black gram (powdered) ...	0	2	0
Butter-milk	0	2	6
Ghee	0	5	0
Kerosine-oil for light	0	2	6
Gingelly-oil	0	2	0
Firewood	0	8	0
Vegetables	0	1	0
Total ...	3	11	6

Lower castes.	RS.	A.	P.
Cholum	1	0	0
Horse gram	0	1	0
Salt	0	1	6
Chillies	0	0	6
Onions	0	0	6
Sundries	0	1	0
Kerosine-oil	0	1	6
Gingelly-oil	0	2	0
Tamarind	0	0	6
Betel leaves, areca nut and tobacco	0	4	0
Total ...	1	12	6

Vegetables, firewood, &c., are seldom purchased.

(10) *Scale of weekly diet to Soldiers and Convicts (Mulhall).*

—	Ration.	Nitrogenons.	Carbon.
	LB.	LB.	LB.
British soldiers in England	25·7	2·46	4·84
British soldiers in India	20·0	2·33	4·52
English convicts } in England	22·2	1·38	4·99
Farm labourers } in England	22·1	1·82	5·11

The 25·7 lb., the allowance of British soldier in England, is made np as follows :—

	LB.
Bread	7·0
Cooked meat	3·5
Vegetable	7·0
Sugar	0·7
Sundries	7·5
Total ...	25·7

(11) *Frankland's table of food required to lift a male adult (weighing* 10 *stones)* 10,000 *feet.*

	LB.	Cost. D.
Milk	8·02	15
Apples	7·82	12
Fish	6·37	25
Potatoes	5·07	4
Beef	3·58	36
Ham	3·00	38
Bread	2·35	5
Rice	1·34	5
Flour	1·31	4
Arrowroot	1·29	15
Oatmeal	1·28	3
Cheese	1·15	12

(12) *(Lyons' food tables).—The following is the quantity of cereals and pulses required by an adult weighing* 110 *lb. (the average weight of labourers in this country) for his nourishment. To cereals ½ oz. of fat or oil or ghee and not less than ½ oz. of salt should be added.*

—	Hard labour diet.	Light labour diet.	Subsistence scale.
	oz.	oz.	oz.
(1) Rice	16·61	14·77	14·91
Pulses	7·11	5·97	3·78
	23·72	20·74	18·69
(2) Cholum	17·85	15·86	16·03
Pulses	5·87	4·88	2·66
	23·72	20·74	18·69
(3) Cumbu	19·56	17·46	15·55
Pulses	4·16	3·28	3·14
	23·72	20·74	18·69

——	Hard labour diet.	Light labour diet.	Subsistence scale.
	oz.	oz.	oz.
(4) Ragi	18·54	16·45	14·63
Pulses	5·18	4·29	4·06
	23·72	20·74	18·69
(5) Wheat	23·72	20·74	18·69
(6) Wheat	12·30	10·40	10·93
Rice	8·30	7·39	7·46
Pulses	3·12	2·95	0·30
	23·72	20·74	18·69

The above tables are based on the nourishment required by a labourer in England whose average weight is 150 lb. It is assumed that the work done and the nourishment required vary directly as the weight and no allowance is apparently made for the smaller quantity of food required in hot climates.

In finding the cost of food, the value of rice may be taken to be 30 lb., of the dry grains 50 lb., of wheat 15 lb., and of dholl 25 lb. per rupee.